



CODE NUMBER	NAME OF CITY, TOWN, OR REGIONAL SCHOOL DISTRICT

## ***End-of-Year Financial Report 2020-2021***

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***INCLUDING 2021-2022 SCHOOL BUDGET (SCHEDULE 19)***

**PLEASE SUBMIT BY OCTOBER 1, 2021**

For all information related to the FY21 End of Year Report go to:

<http://www.doe.mass.edu/finance/accounting/eoy/>





## CERTIFICATION STATEMENT

\_\_\_\_\_  
CITY OR TOWN OR REGIONAL SCHOOL DISTRICT NAME

\_\_\_\_\_  
CODE NUMBER

I hereby certify that all the statements contained in this END OF YEAR REPORT spreadsheet named

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SUPERINTENDENT SIGNATURE

I hereby certify that all the statements contained in this END OF YEAR REPORT are true to the best of my knowledge and belief. A true statement made under the penalties of perjury.

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SCHOOL COMMITTEE CHAIRPERSON SIGNATURE

**CERTIFICATION BY THE CITY AUDITOR OR OFFICER HAVING  
SIMILAR DUTIES IN A CITY OR TOWN**

**(Not required of regional school districts)**

I, \_\_\_\_\_, \_\_\_\_\_ (title)

in the city or town of \_\_\_\_\_, hereby certify that the Superintendent's statement, certified above, is correct to the best of my knowledge and belief. A true statement made under the penalties of perjury.

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE

PLEASE LIST THE NAME, TITLE, TELEPHONE NUMBER, AND E-MAIL ADDRESS OF THE PERSON PREPARING THIS REPORT.

\_\_\_\_\_  
NAME

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
TELEPHONE

\_\_\_\_\_  
FAX

\_\_\_\_\_  
E-MAIL

PLEASE MAIL COMPLETED CERTIFICATION TO:

**Aquarius Wise**

**School Business Services**

**Massachusetts Department of Elementary and Secondary Education**

**75 Pleasant Street**

**Malden MA 02148-4906**



**REPORT SUBMISSION DATE October 1, 2021**

As required by Section 3 of Chapter 72, the End of the Year report must be submitted to the Massachusetts Department of Elementary and Secondary Education (DESE) on or before October 1, 2021. Adherence to this deadline is critical because of the reporting deadlines established under Education Reform. Extension requests may be directed to Jeffrey C. Riley, Commissioner, but will only be allowed based on unusual extenuating circumstances. No extensions will be granted after October 31st. At the discretion of the Commissioner, the department may withhold all or some part of a district's or municipality's monthly state school aid if the school district has not filed the report in an acceptable form by the required filing deadlines or any extension of those deadlines granted by the Commissioner. Department staff will be assigned as needed to assist districts that fail to meet the October 1 deadline [603 CMR 10.03 (11)].

**CERTIFICATIONS**

The End of Year Financial Report certification statement must have the signature of the School Committee Chairperson, the Superintendent/Director of Schools, and the Chief Fiscal Officer of the city or town certifying to the contents of the report. Unsigned reports will be considered incomplete.

**DOCUMENTATION**

All reported data is subject to audit by DESE. All secondary documentation (e.g. allocation or summarization worksheets) as well as books of original entry, ledgers and original source documents (e.g. warrants, invoices) must be maintained in accordance with Regulations on School Finance and Accountability [603 CMR 10.05 (10)].

**SUMMARY OF SCHEDULES**

Schedule 1 includes all revenues (Part I) and expenditures (Part II) received or made by the district directly or indirectly, as well as those expenditures made by the city or town in support of these educational programs. Revenues and expenditures are reported separately by source of funds. Columns 1 through 3 are defined in 603 CMR 10.02. Column 4 should include Adult Civic Education, Regular Evening Programs, Regular Vacation and Chapter 74 Evening. Column 5 should include all expenditures which are not reported by program. For all lines in this Schedule, the sum of columns 1 through 5 must equal the total in column 6.

Schedules 2 through 7 include further detail of expenditures by programs.

Schedule 18 includes information on the district's teachers' collective bargaining agreement.

Schedule 19 includes the budget for the current school year (2021-2022).

Schedule 20 includes non-instructional grant spending

## ORGANIZATION OF THE EXCEL END OF YEAR REPORT WORKBOOK

There are nine worksheets on the 21eoy file. In order to move from one worksheet to another, simply place the cursor arrow over the desired sheet tab and click. The contents of the sheet will then appear. A brief description of these sheets follows:

<b>eoy21</b>	This is the main body of the report complete with all of the required schedules and a summary table of expenditures across fund types.
<b>schedule3</b>	School based and districtwide instructional expenditures are entered on this sheet (see the computer instructions included with the Schedule 3 line descriptions). Even if your district only operates one school, all 2000 series instructional expenditures must be entered on this worksheet.
<b>schedule3_total</b>	Schedule 3 instructional expenditures are automatically totaled on this sheet from the data entered on the districtwide and school reports.
<b>schedule18</b>	This sheet includes a survey asking for key teachers' contract data.
<b>schedule20</b>	This schedule includes non-instructional expenditures from federal and state grants.
<b>reports</b>	This sheet includes actual and budgeted Net School Spending reports, and a three year (FY19-FY21) comparison of selected line items.
<b>edits</b>	There is a macro on this sheet that will assist users in identifying and correcting any inconsistencies in their reports prior to submission. Generate the list of edits by clicking on the button in the upper right-hand corner of the worksheet.
<b>comments</b>	Provide any comments or explanations on this sheet.
<b>calcmisc</b>	This sheet includes underlying data and calculations that support other parts of the report.
<b>excess cost</b>	This is the IDEA Excess Cost Calculator.

### NOTE ON OPENING THE FILE

The End of Year workbook contains a number of macros, which are programs that automate tasks within the worksheets.

When you open the file you may be asked if you want to enable or disable the macros that are part of the workbook. Your response to this question should always be to enable the macros. If you do not enable the macros, they will not function.

### NON-NET SCHOOL SPENDING CATEGORIES

The row and column references of Non-Net School Spending categories are shaded in gray.

### NON-DATA CELLS

Cells that should not contain any data are shaded in green.

### PRINTING INSTRUCTIONS

There is a user form that is part of the file that can be activated to expedite the printing of the schedules as well as the summary and edit reports. Pressing ctrl+p on your keyboard will activate the user form. The buttons on the form will print any or all of the various parts of the report.

The Print Schedule 3 Schools button will print all of the Schedule 3 school reports at once, but it will not print the schools individually. There is a printing button on the Schedule 3 input sheet that will allow you to print the school report that is currently activated.

The End of Year Report is set to print on letter sized paper and the Schedule 3 school reports are set to print on legal sized paper. You should feel free to adjust the scaling and page size options in the Page Setup menu to make the printout larger or smaller depending on your printer specifications. You should note that the rows that print on each page are hard coded in the print macros and that altering the scale or page size may cause page numbers to repeat.

## COMPUTER DIRECTIONS

### PRELIMINARY STEPS AND GENERAL INFORMATION

The file will be obtained in similar fashion to last year's file, by downloading from the end of year financial report drop box at the Department's secure portal, and it will be submitted by uploading on the same site. For details see the separate instruction sheet.

1. **The existing name (21eoy???.xls where ??? is the district 3 digit lea code) of the downloaded file must be retained for the macros to work.**
2. DO NOT OPEN FILE IN THE PORTAL! DOWNLOAD AND SAVE THE FILE TO YOUR COMPUTER PRIOR TO WORKING ON THE FILE.
3. Open the 2020-2021 End of Year Report spreadsheet .
4. Enter all information into Schedule 3 before completing Schedules 1, 2, 4, 7, and 20. Schedules 18 and 19 can be completed at any step in the process. All schedules must be completed before you can review the program edits on the "edits" sheet.
5. All totals and sub-totals are indicated by a zero. Do not change the formulas in these cells.
6. If you are not reporting any information for a cell, leave it blank. You do not have to enter a zero. Do not press spacebar to indicate a zero.
7. At regular intervals, save the data you have entered: Unless you save the file before leaving the spreadsheet, all the data that you have entered during that session will be lost.
8. Check all the edits and make corrections if necessary. You can correct an entry merely by keying in a new amount into the appropriate cell.
9. Save a back-up copy of the of the final file for your records.
10. Submit the file to DESE's security portal (see separate instruction sheet). Submit the signed certification sheet to:

Aquarius Wise  
School Business Services  
Massachusetts Department of Elementary and Secondary Education  
75 Pleasant Street  
Malden MA 02148-4906

## FINANCIAL DATA

### REPORTING BASIS

All financial data shall be reported on a "modified accrual" basis. For the reporting year revenues earned whether collected or uncollected and expenditures whether paid or unpaid would be reported. Governmental entities typically use the modified accrual basis of accounting to account for revenues and expenditures. Revenues are recognized when they become measurable and available. Measurable means that the amount can be reasonably estimated. Available means that the revenues are collected during the current year or soon enough thereafter to pay current liabilities. Expenditures are generally recorded when the liability is incurred, i.e. salaries are recorded in the period in which they are earned and goods and services in the period in which they are received. Note that if CvRF funds received in FY21 were used to fund expenditures prior to July 1, 2020, those revenues and expenditures should not be reported on the FY21 EOYR. You will need to reduce the revenues prepopulated on line 300 on Schedule 1 by the amount that was spent and amend your FY20 report to include those revenues on line 300 and report the expenditures under DESE administered federal grants. ESSER funds, however, should be reported on a cash basis, meaning that the funds should be reported as expended in the year that the revenue was received even if they were used to support a prior year expenditure.

An encumbrance is a commitment of funds for contracts not yet performed or goods and services not yet received. An encumbrance is created when a contract is signed or a purchase order is issued. At year end it is recorded as a reservation of fund balance. Although not considered to be GAAP expenditures, encumbrances are treated as expenditures on a budgetary basis of accounting. This is because they will be paid from funds appropriated in the year in which the encumbrance is created. When completing the End of Year Financial Report, the encumbrances should be recorded as expenditures. The only exception to this policy is for multi year capital projects. **Multi year capital projects should be reported on a cash basis.**

### RECONCILIATION

The computer template includes edit checks to ensure that the data reported in summary on Schedule 1 matches the programmatic detail requested on Schedules 2-7. The more accurate and complete the report, the greater will be the equity in the formulas and usefulness of the data in other statistical applications required by DESE. In Schedules 2, 4, and 7, you will find edit cells that show the difference between the amount reported in Schedule 1 and the corresponding amount in the other schedules. If the value in these edit cells is zero, then you know that the two schedules correspond. Any other amount indicates that the two schedules do not agree and you should correct one or the other or both.

### ADDITIONAL INFORMATION

Report Format: Shaded column headings and functional expenditure categories are not counted toward meeting the net school spending requirement under Education Reform [Regulations: S.10.06(2)].

Undistributed: Undistributed expenditures are those which are not reported by program. If all columns other than "Undistributed" and "Total" are shaded, then "Undistributed" should equal "Total". For programmatic analysis undistributed costs are attributed to each program area by DESE.

Locked Cells: DO NOT fill in any spaces that have been shaded, change formulas, or add lines or columns.

Copying versus Cutting: Cutting the contents of unlocked cells and then pasting them into other unlocked cells will disrupt formulas within the spreadsheet. When moving data within the spreadsheet, use the copy-paste commands. **DO NOT CUT AND PASTE IN THIS WORKBOOK.**

Rounding: Financial data shall be reported to the nearest whole dollar.

New Items: New reporting categories are indicated by a plus sign (+). Items with new instructions or added emphasis are indicated with an exclamation point (!).

### REGULATIONS ON SCHOOL FINANCE AND ACCOUNTABILITY (603 CMR 10.00)

These Regulations govern reporting of students and expenditures and methods of computation and documentation requirements for the preparation of the End of Year Report. For your convenience, we have indicated relevant section and paragraph numbers in parentheses.

### GUIDELINES FOR STUDENT AND FINANCIAL REPORTING

These guidelines are under review.



## **COLUMN DESCRIPTION**

These column descriptions apply to Schedule 1 revenues, school committee expenditures, and city or town expenditures; Schedule 3 general fund expenditures; and Schedule 19 school committee expenditures, city or town expenditures, and estimated revenues.

### **Column**

1. Regular day programs are those not defined as special education or Chapter 74 vocational programs. Expenditures on English language learner (ELL) programs or expanded programs for low-income students should be reported as regular day.
2. Special education programs are for instruction of students with special needs, provided for under MGL Ch. 71B and 603 CMR 28.00.
3. Vocational/technical day programs are programs to prepare students for profitable employment in agricultural, distributive, allied health, technical, trade, and industrial occupations.
4. Other programs include regular vacation, vocational/technical evening, drivers education, adult civic education, and regular evening programs.
5. Undistributed expenditures are those not assigned to a program area.
6. Total of columns 1-5.

**SCHEDULE 1 PART I. REVENUE:****A. REVENUE FROM LOCAL SOURCES GENERAL FUND ONLY**

Record all General Fund Revenues earned in FY21, whether collected or uncollected. DO NOT report Revolving Fund Revenue.

**Line Number**

- |       |  |
|-------|--|
| 10    | This line shall be completed by regional school districts only, must be accompanied by a completed Schedule 2, and must reflect the total assessments received from member cities and towns. Schedule 1, line 10, column 6 should equal Schedule 2, line 3370, column 6.   |
| 20    | This line shall be completed by regional school districts only and must reflect the total excess and deficiency funds appropriated to FY20 spending by the regional school district.   |
| 30-50 | Report by major program area the revenue earned as tuition payments for pupils tuitioned in during the fiscal year. DO NOT include school choice tuition income. Those funds are reported on line 630 Tuition School Choice Revolving. DO include the revenue for pupils tuitioned-in during the summer in column 5-undistributed.   |
| 60    | Report the amount of FY20 net school spending expenditures that were based on unexpended encumbrances for which goods or services were not received.   |
| 70    | Report revenues earned from all bus fees (e.g. to and from school, activity trips, field trips). DO NOT report revenue deposited in a revolving fund.  |
| 80    | Earnings on Investments will apply only to regional districts.   |
| 90    | Report rental fees earned for the use of school buildings. DO NOT report revenue deposited in a revolving fund.  |
| 100   | Report other local revenues such as vending machine receipts, etc. To the extent known, distribute these revenues to the major program area. Record the remaining revenue in Column 5 as Undistributed. DO NOT include Special Fund receipts such as gate receipts for athletics, or over the counter receipts for food services. They are reported in Schedule 1, Part E, lines 610 and 620. <b>ALL E-RATE REBATES MUST BE INCLUDED ON THIS LINE.</b> Include indirect cost transfers. Do <b>NOT</b> include school choice tuition, circuit breaker reimbursements, school building assistance, foundation reserve, or grants on this line. |
| 101   | Report the receipt of <b>all</b> medical care and assistance reimbursements for medically necessary services authorized by MGL Ch 44, Sec. 72.   |
| 105   | Report the estimated cash value of non revenue receipts.   |
| 110   | Total of lines 10 through 105.   |

**B. REVENUE FROM STATE AID****Districts report the Massachusetts School Building Authority (MSBA) revenues. DESE reports all other aid items.**

Although charter reimbursements and facilities aid are combined on the cherry sheet, they are broken out separately here for net school spending purposes (facilities aid is not treated as a net school spending revenue).

- |     |  |
|-----|--|
| 130 | Report all revenue received on behalf of an approved school construction project. Report contract annual payments made by the state to support a district's long term borrowing for a school construction project in column 2. Report all other state revenue received in support of a school construction project in column 5. Include accounts receivable for FY21. See Guidance for Reporting Revenue and Expenditures for School Construction. |
| 190 | Foundation reserve, state impact aid and regional bonus aid are considered state aid, but expenditures should be reported in Schedules 1c2 and 3 as grants.  |

## Massachusetts Department of Elementary and Secondary Education FY21 END OF YEAR FINANCIAL REPORT

### SCHEDULE 1

#### REVENUE AND EXPENDITURE SUMMARY

#### I. REVENUES

Row	Line	A. REVENUE FROM LOCAL SOURCES	1 REGULAR DAY	2 SPECIAL EDUCATION	3 CH 74 VOC- ATIONAL/ TECHNICAL	4 OTHER PROGRAMS	5 UNDISTRIB- UTED	6 TOTAL
15	10	Assessments Received by Regional Schools						0
16	20	E & D Fund Appropriations FY21: Revenues to Regional District						0
17	30	Tuition From Individuals						0
18	40	Tuition From Other Districts in Comm.						0
19	50	Tuition From Districts in Other States						0
20	60	Previous Yr Unexpended Encumbrances (Carry Forward)						0
21	70	Transportation Fees						0
22	80	Earnings on Investments						0
23	90	Rental of School Facilities						0
24	100	Other Revenue						0
25	101	Medical Care and Assistance						0
26	105	Non Revenue Receipts						0
27	110	TOTAL REVENUE FROM LOCAL SOURCES	0	0	0	0	0	0
		B. REVENUE FROM STATE AID						
29	125	School Aid (Chapter 70)					0	0
30	130	Mass School Building Authority - Construction Aid	Contract			Other		0
31	140	Pupil Transportation (Ch. 71,71A,71B,74)					0	0
32	170	Charter Tuition Reimbursements and Charter Facilities Aid	Chtr Reimb	0		Facilities	0	0
33	180	Circuit Breaker						0
34	190	Foundation Reserve, State Impact Aid, and Regional Bonus Aid					0	0
35	200	TOTAL REVENUE FROM STATE AID					0	0

Please report  
MSBA annual  
contract  
revenues on  
line 130, col 2

Please report  
MSBA one-time  
revenues on  
line 130, col 5

## SCHEDULE 1 PART I. REVENUE (CONTINUED)

Federal and state grants distributed to local school districts by DESE have been included in your report. These funds have been included in the program column that represents the source of the funds. Lines 300 and 481 show federal funds while Lines 510 and 590 show state funds. **These amounts reflect the district's drawdown over the course of the fiscal year, July 1 to June 30.** Detail supporting pre-populated amounts on lines 300 and 510 can be found on the End of Year Report section of our website. It is expected that local officials will verify the amounts received grant-by-grant before submitting their report. If the amount drawn differs from the grant award, report only the amount drawn. **Grant data entered by DESE is unprotected in case districts need to change any amounts to reflect late-arriving funds.** DESE only populates cells for grants it administers.

### C. REVENUE FROM FEDERAL GRANTS AND CONTRACTS

Line Number

- 300 ! Federal grants administered by DESE, requested and earned in FY21, are reported by program area on line 300 whether collected or uncollected.
- 481 ! On line 481 report grants received directly from the federal government and pass-through grants received from other entities. Include federal impact aid on line 481. **NOTE: Coronavirus Relief Funds (CvRF) received from your municipality or member municipalities, either, through the DOR program or from Plymouth County, should be reported on line 481.**

### D. REVENUE FROM STATE GRANTS

510 - 590

Report on line 510, by program area, state revenues received directly from DESE for FY21. On line 590 report by program area state revenues received from all other state agencies including the Massachusetts Department of Early Education and Care during the fiscal year ended June 30, 2021. These grants consist of state grants for specific purposes (e.g. energy programs). DO NOT report any grants distributed by DESE.

### E. REVENUE FROM REVOLVING AND SPECIAL FUNDS

These line items are used to account for receipts deposited in a separate "revolving fund" account which may be expended by the school committee without further appropriation or action by the local appropriating authority. The use of revolving funds is controlled by statute and such accounts may be established for particular types of receipts as permitted by law. Report only amounts received in the fiscal year ended June 30, 2021. These funds are NOT returned to the general fund at the end of the fiscal year.

- 610 School Lunch Programs (MGL Ch. 548, Sec. 3 and 4, Acts of 1948). Include all State and Federal reimbursements.
- 620 Athletics and Other Student Body Activities admission charges for school athletic events (MGL Ch. 71, Sec. 47).
- 630 School Choice (MGL Ch. 76, Sec. 12B). All tuition revenue received from a sending school choice city, town or regional school district through a transfer of Chapter 70 funds made by the state treasurer are deposited in a separate revolving fund. This section has been completed by DESE.
- 640 Tuition receipts for adult education and continuing education programs (MGL Ch. 71, Sec. 71E); community school programs under \$3,000 (MGL Ch. 71, Sec. 71C); and summer school tuition receipts (MGL Ch. 71, Sec. 71E) should be reported in column 4 Other Programs. Out of district tuition (MGL Ch. 71, Sec. 71F) and non-residents for regions (MGL Ch. 71, Sec. 16D 1/2) should be reported in column 5 undistributed.
- 650 Other Local Receipts such as culinary arts programs in high schools (MGL Ch. 71, Sec. 17A); culinary arts and other programs in vocational schools (MGL Ch. 74, Sec. 14B); insurance reimbursements for damages (MGL Ch. 44, Sec. 53 (2)); reimbursement for lost school books or for costs of industrial arts supplies (MGL Ch. 44, Sec 53(3)); self supporting recreation and park services (MGL Ch. 44, Sec. 53D); bus advertising fees (Ch 184, S197 of 2002), and rental of school facilities should be reported in column 5 undistributed. Transportation fees should be reported in column 4 other programs.
- 660 Record by major program area revenues received from private (nongovernmental) grants or gifts.
- 670 Total of lines 610, 620, 630, 640, 650, and 660.

**SCHEDULE 1**  
**REVENUE AND EXPENDITURE SUMMARY**

**I. REVENUES**

**C. REVENUE FROM FEDERAL GRANTS**

38	300	DESE Administered Grants	0	0	0	0	0
39	481	Other Federal Grants					0
40	490	<b>TOTAL REVENUE FEDERAL GRANTS</b>	0	0	0	0	0

**D. REVENUE FROM STATE GRANTS**

42	510	DDESE Administered Grants	0	0	0	0	0
43	590	Other State Grants					0
44	600	<b>TOTAL REVENUE STATE GRANTS</b>	0	0	0	0	0

**E. REVENUE- REVOLVING & SPECIAL FUNDS**

46	610	School Lunch Receipts					0
47	620	Athletic Receipts					0
48	630	Tuition Receipts-School Choice	0	0	0		0
49	640	Tuition Receipts-Other					0
50	650	Other Local Receipts					0
51	660	Private Grants	0	0	0	0	0
52	670	<b>TOTAL REVENUE REVOLVING &amp; SPECIAL FUNDS</b>	0	0	0	0	0

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

## **SCHEDULE 1 PART II EXPENDITURES**

Expenditures are recorded by (1) the organizational unit responsible for payment (e.g. school committee, city or town) or by funding source (e.g. federal grants, private grants and contracts), (2) by program (e.g. regular day, special education), (3) by functional category (e.g. instructional services, administrative support) and (4) object code (e.g. salaries and other expenditures) [Guidelines III].

### **A. EXPENDITURES BY SCHOOL COMMITTEE**

Record expenditures by the school committee for educational purposes during the fiscal year ended June 30, 2021 from funds appropriated during the same fiscal year. All expenditures shall be reported on a modified accrual basis.

Line Number

- |         |   |
|---------|---|
| 702-709 | Record School Committee expenditures by object (1110) (e.g. salaries, travel expenses, and office expenses).        |
| 721-729 | Record Superintendent's Office expenditures by object (1210) (e.g. salaries, travel expenses, and office expenses). |
| 741-749 | Record Assistant Superintendent expenditures by object (1220).  |
| 761-769 | Record Other Districtwide Administration expenditures by object (1230).   |

**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>School Committee (1110)</b>					
702 Clerical Salaries (02)					0
703 Other Salaries (03)					0
704 Contracted Services (04)					0
705 Supplies and Materials (05)					0
706 Other Expenses (06)					0
709 <b>Sub-total</b>				0	0
<b>Superintendent (1210)</b>					
721 Professional Salaries (01)					0
722 Clerical Salaries (02)					0
723 Other Salaries (03)					0
724 Contracted Services (04)					0
725 Supplies and Materials (05)					0
726 Other Expenses (06)					0
729 <b>Sub-total</b>				0	0
<b>Assistant Superintendents (1220)</b>					
741 Professional Salaries (01)					0
742 Clerical Salaries (02)					0
743 Other Salaries (03)					0
744 Contracted Services (04)					0
745 Supplies and Materials (05)					0
746 Other Expenses (06)					0
749 <b>Sub-total</b>				0	0
<b>Other District-Wide Administration (1230)</b>					
761 Professional Salaries (01)					0
762 Clerical Salaries (02)					0
763 Other Salaries (03)					0
764 Contracted Services (04)					0
765 Supplies and Materials (05)					0
766 Other Expenses (06)					0
769 <b>Sub-total</b>				0	0

**SCHEDULE 1 PART II EXPENDITURES**

**A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)**

Line Number

781-789	Record expenditures for Business & Finance (1410) including salaries and expenses.
801-809	Record expenditures for Human Resources and Employees Benefits Administration (1420).
821-829	Record expenditures for legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).
844-849	Record expenditures for (1435) legal settlements (e.g. costs representing settlements of litigation actions and could include opposition legal fees if part of a settlement).



**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Business and Finance (1410)</b>					
781	Professional Salaries (01)				0
782	Clerical Salaries (02)				0
783	Other Salaries (03)				0
784	Contracted Services (04)				0
785	Supplies and Materials (05)				0
786	Other Expenses (06)				0
789	<b>Sub-total</b>			0	0
<b>Human Resources and Benefits (1420)</b>					
801	Professional Salaries (01)				0
802	Clerical Salaries (02)				0
803	Other Salaries (03)				0
804	Contracted Services (04)				0
805	Supplies and Materials (05)				0
806	Other Expenses (06)				0
809	<b>Sub-total</b>			0	0
<b>Legal Service for School Committee (1430)</b>					
821	Professional Salaries (01)				0
822	Clerical Salaries (02)				0
823	Other Salaries (03)				0
824	Contracted Services (04)				0
825	Supplies and Materials (05)				0
826	Other Expenses (06)				0
829	<b>Sub-total</b>			0	0
<b>Legal Settlements (1435)</b>					
844	Contracted Services (04)				0
845	Supplies and Materials (05)				0
846	Other Expenses (06)				0
849	<b>Sub-total</b>	0	0	0	0

**SCHEDULE 1 PART II A. EXPENDITURES**

**A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)**

Line Number

- |          |   |
|----------|---|
| 864-869  | Record expenditures for Administrative Technology—Districtwide (1450) Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations). |
| 881-1409 | DO NOT RECORD ANY 2000 FUNCTION CODE EXPENDITURES HERE. PLEASE COMPLETE SCHEDULE 3 AND THESE EXPENSES WILL AUTOMATICALLY FILL IN.   |

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

**Administrative Technology--Districtwide (1450)**

121	864	Contracted Services (04)					0
122	865	Supplies and Materials (05)					0
123	866	Other Expenses (06)					0
124	869	<b>Sub-total</b>				0	0

**Curriculum Directors and Department Heads (Supervisory) (2110)**

126	881	Professional Salaries (01)	0	0	0	0	0
127	882	Clerical Salaries (02)	0	0	0	0	0
128	883	Other Salaries (03)	0	0	0	0	0
129	884	Contracted Services (04)	0	0	0	0	0
130	885	Supplies and Materials (05)	0	0	0	0	0
131	886	Other Expenses (06)	0	0	0	0	0
132	889	<b>Sub-total</b>	0	0	0	0	0

**Curriculum Directors and Department Heads (Non-Supervisory) (2120)**

134	901	Professional Salaries (01)	0	0	0	0	0
135	902	Clerical Salaries (02)	0	0	0	0	0
136	903	Other Salaries (03)	0	0	0	0	0
137	904	Contracted Services (04)	0	0	0	0	0
138	905	Supplies and Materials (05)	0	0	0	0	0
139	906	Other Expenses (06)	0	0	0	0	0
140	909	<b>Sub-total</b>	0	0	0	0	0

**Instructional Technology Leadership and Training (2130)**

142	911	Professional Salaries (01)	0	0	0	0	0
143	912	Clerical Salaries (02)	0	0	0	0	0
144	913	Other Salaries (03)	0	0	0	0	0
145	914	Contracted Services (04)	0	0	0	0	0
146	915	Supplies and Materials (05)	0	0	0	0	0
147	916	Other Expenses (06)	0	0	0	0	0
148	917	<b>Sub-total</b>	0	0	0	0	0

**School Leadership-Building (2210)**

150	921	Professional Salaries (01)				0	0
151	922	Clerical Salaries (02)				0	0
152	923	Other Salaries (03)				0	0
153	924	Contracted Services (04)				0	0
154	925	Supplies and Materials (05)				0	0
155	926	Other Expenses (06)				0	0
156	929	<b>Sub-total</b>				0	0



SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

Administrative Technology and Support – Schools (2250)

158	964	Contracted Services (04)				0	0
159	965	Supplies and Materials (05)				0	0
160	966	Other Expenses (06)				0	0
161	969	<b>Sub-total</b>				0	0

Teachers (2305)

163	981	Professional Salaries (01)	0	0	0	0	0
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Medical/ Therapeutic Services (2320)

165	1041	Professional Salaries (01)	0	0	0	0	0
166	1042	Clerical Salaries (02)	0	0	0	0	0
167	1043	Other Salaries (03)	0	0	0	0	0
168	1044	Contracted Services (04)	0	0	0	0	0
169 *	1045	Supplies and Materials (05)					
170 *	1046	Other Expenses (06)	0	0	0	0	0
171	1049	<b>Sub-total</b>	0	0	0	0	0



**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

		1	2	3	4	5	6
		REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Substitutes, Long Term (2324)</b>							
173	1051 Professional Salaries (01)	0	0	0	0		0
174	1053 Other Salaries (03)	0	0	0	0		0
175	1054 Contracted Services (04)	0	0	0	0		0
176	1059 <b>Sub-total</b>	0	0	0	0		0
<b>Substitutes, Short Term (2325)</b>							
178	1063 Other Salaries (03)	0	0	0	0		0
179	1064 Contracted Services (04)	0	0	0	0		0
180	1069 <b>Sub-total</b>	0	0	0	0		0
<b>All Non-Clerical Paraprofessionals/Instructional Assistants (2330)</b>							
182	1083 Other Salaries (03)	0	0	0	0		0
183	1084 Contracted Services (04)	0	0	0	0		0
184	1089 <b>Sub-total</b>	0	0	0	0		0
<b>Librarians and Media Center Directors (2340)</b>							
186	1101 Professional Salaries (01)					0	0
187	1102 Clerical Salaries (02)					0	0
188	1103 Other Salaries (03)					0	0
189	1109 <b>Sub-total</b>					0	0
<b>Distance Learning and Online Coursework (2345)</b>							
191	1111 Contracted Services (04)	0	0	0	0		0
192	1112 Supplies and Materials (05)	0	0	0	0		0
193	1113 Other Expenses (06)	0	0	0	0		0
194	1115 <b>Sub-total</b>	0	0	0	0		0
<b>Professional Development Leadership (2351)</b>							
196	1121 Professional Salaries (01)					0	0
197	1122 Clerical Salaries (02)					0	0
198	1123 Other Salaries (03)					0	0
199	1124 Contracted Services (04)					0	0
200	1125 Supplies and Materials (05)					0	0
201	1126 Other Expenses (06)					0	0
202	1129 <b>Sub-total</b>					0	0
<b>Instructional Coaches (2352)</b>							
204	1131 Professional Salaries (01)	0	0	0	0		0
205	1134 Contracted Services (04)	0	0	0	0		0
206	1135 Supplies and Materials (05)	0	0	0	0		0
207	1136 Other Expenses (06)	0	0	0	0		0
208	1139 <b>Sub-total</b>	0	0	0	0		0
<b>Stipends for Teachers Providing Instructional Coaching (2354)</b>							
210	1151 Professional Salaries (01)	0	0	0	0		0
<b>Costs for Instructional Staff to Attend Professional Development (2356)</b>							
212	1171 Professional Salaries (01)	0	0	0	0		0
213	1173 Other Salaries (03)	0	0	0	0		0
214	1175 Supplies and Materials (05)	0	0	0	0		0
215	1176 Other Expenses (06)	0	0	0	0		0
216	1179 <b>Sub-total</b>	0	0	0	0		0
<b>Outside Professional Development Providers for Instructional Staff (2358)</b>							
218	1194 Contracted Services (04)	0	0	0	0		0
219	1195 Supplies and Materials (05)	0	0	0	0		0
220	1196 Other Expenses (06)	0	0	0	0		0
221	1199 <b>Sub-total</b>	0	0	0	0		0





**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Textbooks (2410)</b>					
1205	Supplies and Materials (05)	0	0	0	0
<b>Other Instructional Materials (2415)</b>					
1224	Contracted Services (04)	0	0	0	0
1225	Supplies and Materials (05)	0	0	0	0
1226	Other Expenses (06)	0	0	0	0
1229	<b>Sub-total</b>	0	0	0	0
<b>Instructional Equipment (2420)</b>					
1244	Contracted Services (04)	0	0	0	0
1245	Supplies and Materials (05)	0	0	0	0
1246	Other Expenses (06)	0	0	0	0
1249	<b>Sub-total</b>	0	0	0	0
<b>General Supplies (2430)</b>					
1265	Supplies and Materials (05)	0	0	0	0
<b>Other Instructional Services (2440)</b>					
1283	Other Salaries (03)	0	0	0	0
1284	Contracted Services (04)	0	0	0	0
1285	Supplies and Materials (05)	0	0	0	0
1286	Other Expenses (06)	0	0	0	0
1289	<b>Sub-total</b>	0	0	0	0
<b>Instructional Hardware –Student and Staff Devices (computers) (2451)</b>					
1304	Contracted Services (04)	0	0	0	0
1305	Supplies and Materials (05)	0	0	0	0
1306	Other Expenses (06)	0	0	0	0
1309	<b>Sub-total</b>	0	0	0	0
<b>Instructional Hardware—All Other (2453)</b>					
1324	Contracted Services (04)	0	0	0	0
1325	Contracted Services (04)	0	0	0	0
1326	Other Expenses (06)	0	0	0	0
1329	<b>Sub-total</b>	0	0	0	0



**SCHEDULE 1**  
**REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES**  
**A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Instructional Software and Other Instructional Materials (2455)</b>					
1344 Contracted Services (04)	0	0	0	0	0
1345 Supplies and Materials (05)	0	0	0	0	0
1346 Other Expenses (06)	0	0	0	0	0
1349 <b>Sub-total</b>	0	0	0	0	0
<b>Guidance Including Guidance Counselors and Adjustment Counselors (2710)</b>					
1361 Professional Salaries (01)	0	0	0	0	0
1362 Clerical Salaries (02)	0	0	0	0	0
1363 Other Salaries (03)	0	0	0	0	0
1364 Contracted Services (04)	0	0	0	0	0
1365 Supplies and Materials (05)	0	0	0	0	0
1366 Other Expenses (06)	0	0	0	0	0
1369 <b>Sub-total</b>	0	0	0	0	0
<b>Testing and Assessment (2720)</b>					
1381 Professional Salaries (01)	0	0	0	0	0
1382 Clerical Salaries (02)	0	0	0	0	0
1383 Other Salaries (03)	0	0	0	0	0
1384 Contracted Services (04)	0	0	0	0	0
1385 Supplies and Materials (05)	0	0	0	0	0
1386 Other Expenses (06)	0	0	0	0	0
1389 <b>Sub-total</b>	0	0	0	0	0
<b>Psychological Services (2800)</b>					
1401 Professional Salaries (01)	0	0	0	0	0
1402 Clerical Salaries (02)	0	0	0	0	0
1403 Other Salaries (03)	0	0	0	0	0
1404 Contracted Services (04)	0	0	0	0	0
1405 Supplies and Materials (05)	0	0	0	0	0
1406 Other Expenses (06)	0	0	0	0	0
1409 <b>Sub-total</b>	0	0	0	0	0

## SCHEDULE 1 PART II EXPENDITURES

### A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 1421-1429      Record expenditures for Attendance & Parent Liaison Services (3100) including salary and expenses for truancy officers and parent information centers (e.g. Professional Salaries 01).
- 1441-1449      !      Record expenditures for Medical/Health Services including Safety Supplies/PPE (3200).
- 1461-1469      Record by major program area and by object, expenditures for Pupil Transportation Services (3300) for pupils transported to and from school regardless of distance. Record expenditures for racial imbalance and day care transportation in Column 1. Report transportation expenditures for pupils transported to and from Preschool Programs in Column 1. Record Special Education transportation expenditures to and from approved Chapter 766 private schools in Column 2. DO NOT record expenditures for transporting non public pupils in this section. REPORT HOMELESS COSTS AS REGULAR DAY. **Transportation costs by program must reconcile with Schedule 7.**
- DO NOT record as expenditures for pupil transportation: field trips, athletic trips, shuttle trips between schools, etc. [603 CMR 10.08]. Record only expenditures for Transportation Services to and from school once daily.
- 1481-1489      Record only expenditures for Food Services (3400) from appropriated funds. DO NOT record expenditures from other sources (e.g. over the counter receipts, federal or state reimbursements, or other revolving fund expenditures, etc.).

**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Attendance and Parent Liaison Services (3100)</b>					
1421 Professional Salaries (01)					0
1422 Clerical Salaries (02)					0
1423 Other Salaries (03)					0
1424 Contracted Services (04)					0
1425 Supplies and Materials (05)					0
1426 Other Expenses (06)					0
1429 <b>Sub-total</b>				0	0
<b>Medical/Health Services (3200)</b>					
1441 Professional Salaries (01)					0
1442 Clerical Salaries (02)					0
1443 Other Salaries (03)					0
1444 Contracted Services (04)					0
1445 Supplies and Materials (05)					0
1446 Other Expenses (06)					0
1449 <b>Sub-total</b>				0	0
<b>Transportation Services (3300)</b>					
1461 Professional Salaries (01)					0
1462 Clerical Salaries (02)					0
1463 Other Salaries (03)					0
1464 Contracted Services (04)					0
1465 Supplies and Materials (05)					0
1466 Other Expenses (06)					0
1469 <b>Sub-total</b>	0	0	0	0	0
<b>Food Services (3400)</b>					
1481 Professional Salaries (01)					0
1482 Clerical Salaries (02)					0
1483 Other Salaries (03)					0
1484 Contracted Services (04)					0
1485 <b>Supplies and Materials (05)</b>					0
1486 Other Expenses (06)					0
1489 <b>Total</b>				0	0

**SCHEDULE 1 PART II EXPENDITURES**

**A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)**

Line Number

1501-1509	Record only the expenditures from appropriated funds used to support Athletics (3510). DO NOT record expenditures of revenues from other sources (e.g. over the counter receipts, gate receipts, etc.).
1521-1529	Record only the expenditures from appropriated funds used to support Other Student Activities (3520). DO NOT record expenditures of revenues from other sources (e.g. ticket sales, over the counter receipts, etc.) that are deposited in the Student Activity Agency account.
1541-1549	Record expenditures for School Security (3600) including salaries and expenses for school police, hall monitors, and security personnel.
1561-1569	Record expenditures for Custodial Services (4110) including salaries and expenses of custodians, janitors, and truck drivers.

**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Athletics (3510)</b>					
1501	Professional Salaries (01)				0
1502	Clerical Salaries (02)				0
1503	Other Salaries (03)				0
1504	Contracted Services (04)				0
1505	Supplies and Materials (05)				0
1506	Other Expenses (06)				0
1509	<b>Sub-total</b>			0	0
<b>Other Student Activities (3520)</b>					
1521	Professional Salaries (01)				0
1522	Clerical Salaries (02)				0
1523	Other Salaries (03)				0
1524	Contracted Services (04)				0
1525	Supplies and Materials (05)				0
1526	Other Expenses (06)				0
1529	<b>Sub-total</b>			0	0
<b>School Security (3600)</b>					
1541	Professional Salaries (01)				0
1542	Clerical Salaries (02)				0
1543	Other Salaries (03)				0
1544	Contracted Services (04)				0
1545	Supplies and Materials (05)				0
1546	Other Expenses (06)				0
1549	<b>Sub-total</b>			0	0
<b>Custodial Services (4110)</b>					
1561	Professional Salaries (01)				0
1562	Clerical Salaries (02)				0
1563	Other Salaries (03)				0
1564	Contracted Services (04)				0
1565	Supplies and Materials (05)				0
1566	Other Expenses (06)				0
1569	<b>Sub-total</b>			0	0

**SCHEDULE 1 PART II EXPENDITURES**

**A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)**

Line Number

1574-1579	Record expenditures for Heating of Buildings including the cost of coal, fuel oil, gas, steam, and wood as well as the cost of contracted services.
1584-1589	Record expenditures for Utility Services (4130) including the cost of water, trash disposal, sewage, hazardous waste disposal, electricity, telephone service, and non-heating fuels.
1591-1599	Record expenditures for Maintenance of Grounds (4210) including the cost of salaries and expenses of grounds keepers, equipment operators, and aides.
1601-1609	Record expenditures for Maintenance of Buildings (4220) including the salaries and expenses of building maintenance personnel, engineers, licensed tradespeople, painters, etc.
1614-1619	Record expenditures for Building Security Systems (4225). Expenditures for this purpose may not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or non-instruction equipment (\$5,000). If greater, the cost must be reported as an Equipment (7000) expenditure on line 1742.



SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES  
A. BY SCHOOL COMMITTEE

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Heating of Buildings (4120)</b>					
1574	Contracted Services (04)				0
1575	Supplies and Materials (05)				0
1576	Other Expenses (06)				0
1579	<b>Sub-total</b>			0	0
<b>Utility Services (4130)</b>					
1584	Contracted Services (04)				0
1585	Supplies and Materials (05)				0
1586	Other Expenses (06)				0
1589	<b>Sub-total</b>			0	0
<b>Maintenance of Grounds (4210)</b>					
1591	Professional Salaries (01)				0
1592	Clerical Salaries (02)				0
1593	Other Salaries (03)				0
1594	Contracted Services (04)				0
1595	Supplies and Materials (05)				0
1596	Other Expenses (06)				0
1599	<b>Sub-total</b>			0	0
<b>Maintenance of Buildings (4220)</b>					
1601	Professional Salaries (01)				0
1602	Clerical Salaries (02)				0
1603	Other Salaries (03)				0
1604	Contracted Services (04)				0
1605	Supplies and Materials (05)				0
1606	Other Expenses (06)				0
1609	<b>Sub-total</b>			0	0
<b>Building Security System (4225)</b>					
1614	Contracted Services (04)				0
1615	Supplies and Materials (05)				0
1616	Other Expenses (06)				0
1619	<b>Sub-total</b>			0	0

**SCHEDULE 1 PART II EXPENDITURES****A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)**

Line Number

- |           |   |
|-----------|---|
| 1621-1629 | Record expenditures for Maintenance of Equipment (4230) including salaries of repair personnel, supplies, materials and tools, equipment parts, and replacement of equipment and furnishings.   |
| 1634-1639 | Record expenditures for Extraordinary Maintenance (4300) defined in 603 CMR 10.02. DO NOT report employee salaries in this category. Record these expenditures in lines 1593 or 1603. Expenditures can include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4000 account expenditure must not exceed the per project dollar limit for extraordinary maintenance (\$150,000).   |
| 1641-1649 | Record expenditures for Technology Infrastructure, Maintenance, and Support—Salaries (4400) personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. This function should correspond to EPIMS job codes 1201, 1224, and 6140.  |
| 1654-1659 | Record expenditures for Technology Infrastructure, Maintenance, and Support—All Other (4450) Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure. |

**SCHEDULE 1  
REVENUE AND EXPENDITURE SUMMARY**

**II. EXPENDITURES  
A. BY SCHOOL COMMITTEE**

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
<b>Maintenance of Equipment (4230)</b>					
1621 Professional Salaries (01)					0
1622 Clerical Salaries (02)					0
1623 Other Salaries (03)					0
1624 Contracted Services (04)					0
1625 Supplies and Materials (05)					0
1626 Other Expenses (06)					0
1629 <b>Sub-total</b>				0	0
<b>Extraordinary Maintenance (4300)</b>					
1634 Contracted Services (04)					0
1635 Supplies and Materials (05)					0
1636 Other Expenses (06)					0
1639 <b>Sub-total</b>				0	0
<b>Technology Infrastructure, Maintenance, and Support—Salaries (4400)</b>					
1641 Professional Salaries (01)					0
1642 Clerical Salaries (02)					0
1643 Other Salaries (03)					0
1649 <b>Sub-total</b>				0	0
<b>Technology Infrastructure, Maintenance, and Support—All Other (4450)</b>					
1654 Contracted Services (04)					0
1655 Supplies and Materials (05)					0
1656 Other Expenses (06)					0
1659 <b>Sub-total</b>				0	0

**SCHEDULE 1 PART II EXPENDITURES****A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)**

Line Number

1661	Record expenditures for Employee Benefits and Insurance. These costs shall include Employer Retirement Contributions (5100), Employee Separation Costs, Insurance for Active Employees (5200), Insurance for Retired School Employees (5250), and Other Non Employee Insurance (5260). Insurance for Retired School Employees (5250) will count toward the net school spending requirement only if it was reported on the FY92 End of Year Report Schedule 19 for FY93. Report the costs of administering these programs in Human Resources and Benefits (1420), lines 801-809. <b>DO NOT REPORT DEPOSITS INTO AN OPEB TRUST FUND. Deposits into an OPEB Trust fund are NOT expenditures and will not be considered expenses until the benefits are received by retirees.</b>
1664-1669	Employee Separation Costs (5150): costs attributed to an employee's termination/retirement. Vacation pay, sick leave buy back and other benefits payable upon termination/retirement.
1681-1682	Record expenditures for Rental Lease of Equipment (5300), and R+A1044ental-Lease of Buildings (5350) [603 CMR 10.06]. DO NOT record lease/purchase agreements, except in circumstances allowed by school finance regulations noted below. School finance regulations allow under extreme circumstances districts to charge the first three years of a capital lease to function code 5300 or 5350. After the third rental year the cost must be reported as a 7000 expenditure on line 1741-1744 [Maintain Lease Schedule].
1683	Record expenditures for reduction or full payment of short term Revenue Anticipation Notes (RANS) (due in one year or less) for interest (5400) [603 CMR 10.06].
1684	Regional school districts only. Record expenditures for reduction or full payment of short-term Bond Anticipation Notes (BANS) for interest (5450).
1685	Record expenditures for other Fixed Charges (5500), including the costs of public safety inspections, bank charges, and the costs of contracts for medicaid billing.
1686	Record expenditures for School Crossing Guards (5550).
1701-1709	Record by major program area expenditures for Civic Activities and Community Services (6200) including the costs of citizen meetings, parent-teacher-student association activities, school council meetings and activities, public forums and lectures, and advisory council meetings. Include expenditures for Adult Education programs in the undistributed column.
1711-1719	Record expenditures for Recreation (6300) by object.
1721-1729	Record by major program area and by object, expenditures for Non-Public School Health (6800).

## SCHEDULE 1

## REVENUE AND EXPENDITURE SUMMARY

## II. EXPENDITURES

## A. BY SCHOOL COMMITTEE

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL		UNDISTRIB- UTED	TOTAL
<b>Employer Retirement Contributions (5100)</b>					
1661	Employer Retirement Contributions (5100)				0
<b>Employee Separation Costs (5150)</b>					
1664	Professional Salaries (01)				
1665	Clerical Salaries (02)				
1666	Other Salaries (03)				
1667	Contracted Services (04)				
1669	<b>Sub-total</b>			0	0
<b>Insurance (5200)</b>					
1672	Insurance for Active Employees (5200)				0
1673	Insurance for Retired School Employees (5250)				0
1674	Other Non Employee Insurance (5260)				0
1679	<b>Sub-total</b>			0	0
<b>Rental Lease, Interest &amp; Other Fixed Charges (5300, 5400, 5500)</b>					
1681	Rental-Lease Equipment (5300)				0
1682	Rental-Lease Buildings (5350)				0
1683	Short-Term Interest RAN's (5400)				0
1684	Short Term Interest-BAN's (5450)				0
1685	Other Fixed Charges (5500)				0
1686	School Crossing Guards (5550)				0
1689	<b>Sub-total</b>			0	0
<b>Civic Activities and Community Services (6200)</b>					
1701	Professional Salaries (01)				0
1702	Clerical Salaries (02)				0
1703	Other Salaries (03)				0
1704	Contracted Services (04)				0
1705	Supplies and Materials (05)				0
1706	Other Expenses (06)				0
1709	<b>Sub-total</b>	0	0	0	0
<b>Recreation (6300)</b>					
1711	Professional Salaries (01)				0
1712	Clerical Salaries (02)				0
1713	Other Salaries (03)				0
1714	Contracted Services (04)				0
1715	Supplies and Materials (05)				0
1716	Other Expenses (06)				0
1719	<b>Sub-total</b>			0	0
<b>Health Non-Public Schools (6800)</b>					
1721	Professional Salaries (01)				0
1722	Clerical Salaries (02)				0
1723	Other Salaries (03)				0
1724	Contracted Services (04)				0
1725	Supplies and Materials (05)				0
1726	Other Expenses (06)				0
1729	<b>Sub-total</b>	0	0	0	0

## SCHEDULE 1 PART II EXPENDITURES

### A. EXPENDITURES BY SCHOOL COMMITTEE (CONTINUED)

Line Number

- 1731-1739 Record by major program area and object, expenditures for Transporting Non Public pupils to and from school regardless of distance (6900). **Transportation costs must reconcile with costs and students reported on Schedule 7, lines 4220 and 4230 .**
- 1741-1749 Record capital expenditures for Asset Acquisition and Improvement, including the Purchase of Land and Buildings (7100, 7200), Equipment (7300, 7400), Capital Technology (7350), and Motor Vehicles (7500, 7600). Expenditures should include the principal portion of a loan, the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs equal to lump sum and progress payments received MSBA whether or not outstanding BANS exist. Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment **(\$5,000) unless part of a school construction project.** See *Guidance for Reporting Revenue and Expenditures for School Construction* .
- 1751-1752 Regional School Districts Only. Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). DO NOT include amounts bonded for extraordinary maintenance. DO NOT include bond anticipation notes (BANS).
- 1753 Regional School Districts Only. Record annual expenditures relating to the interest on debt for Educational Expenditures (8400) and for Other Equipment and Maintenance costs (8600). The principal of these loans should be reported in the cost category of the purchase (e.g. Fixed Assets, Instructional Technology, etc.).
- 1770-1840 **NOTE: DO NOT INCLUDE PREPAID FY22 TUITION AS AN FY21 EXPENDITURE. PREPAID TUITION IS AN ASSET THAT SHOULD BE EXPENSED IN THE YEAR THAT IT WAS FOR. INCLUDE PREPAID TUITION WITH FY20 FUNDS AS AN FY21 EXPENSE.**
- 1770 Record by major program area tuition payments to other Massachusetts school districts.
- 1780-1790 Regional School Districts Only. Tuition payments to choice or charter schools by a regional school district are deducted from its Chapter 70 payment. School Choice Tuition (9110) and Tuition to Commonwealth and Horace Mann Charter Schools (9120) are treated as expenditures.
- ! Lines 1780 and 1790 are populated by DESE, which does the calculations and sends them to DOR. Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice *assessment* in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.
- 1800-1810 Record by major program area Tuition to Out-of-State Schools (9200), and to Non-Public Schools (9300).
- 1820 Record by major program only tuition payments to Collaboratives (9400) for pupils enrolled in collaborative programs.

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

A. BY SCHOOL COMMITTEE

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL		UNDISTRIB- UTED	TOTAL
<b>Transportation Non-Public (6900)</b>					
1731 Professional Salaries (01)					0
1732 Clerical Salaries (02)					0
1733 Other Salaries (03)					0
1734 Contracted Services (04)					0
1735 Supplies and Materials (05)					0
1736 Other Expenses (06)					0
1739 Sub-total	0	0	0	0	0
<b>Asset Acquisition &amp; Improvement (7000)</b>					
1741 Purchase of Land & Buildings (7100, 7200)					0
1742 Equipment (7300, 7400)					0
1743 Capital Technology (7350)					0
1744 Motor Vehicles (7500, 7600)					0
1749 Sub-total				0	0
<b>Long Term Debt (8000)</b>					
1751 Debt Retirement/Sch Construction (8100)					0
1752 Debt Service/Sch Construction (8200)					0
1753 Debt Service/Educ. & Other (8400, 8600)					0
1759 Sub-total				0	0
<b>Payments to Other Districts (9000)</b>					
1770 Tuition to Mass. Public Schools (9100)		0			0
1780 School Choice Tuition (9110)	0	0	0		0
1790 Tuition to Commonwealth Charter Schools (9120)	0	0	0		0
1795 Tuition to Horace Mann Charter Schools (9125)					0
1796 Charter Transportation Tuition (9130)				0	0
1800 Tuition to Out-of-State Schools (9200)					0
1810 Tuition to Non-Public Schools (9300)					0
1820 Tuition to Collaboratives (9400)					0
1840 Sub-total	0	0	0	0	0
1850 TOTAL EXPENDITURES BY SCHOOL COMMITTEE	0	0	0	0	0





## SCHEDULE 1 PART II EXPENDITURES

### B. EXPENDITURES BY CITY OR TOWN (REGIONAL SCHOOL DISTRICTS DO NOT COMPLETE THIS SECTION)

Record expenditures by city or town during the fiscal year ended June 30, 2021 which result in services directly related to the local school department [603 CMR 10.04]. Proper documentation must be retained in support of expenditures reported. Municipal officials from member towns of a regional school district are responsible for reporting directly to the DESE any expenses incurred on behalf of education that are not already included in the report filed by the region.

#### Line Number

1900	Record only those expenditures that support the school committee as an office (e.g. salaries, travel expenses, legal expenses, and office expenses).
1910	Record expenditures as defined in 603 CMR 10.04(1)(a) for Business and Finance Services (1410), allocated according to the method agreed upon by the municipality and school committee. The method used to record these costs must be used consistently each year and may only be changed upon the approval of the Commissioner of Elementary and Secondary Education. Only those expenditures that support the school committee as an office. (e.g. salaries, travel expenses, legal expenses and office expenses).
1912	Record expenditures for Human Resources and Employee Benefits Administration (1420).
1914	Record expenditures for (1430) legal services for the School Committee (e.g. costs of School Committee representation for collective bargaining and other litigation).
1916	Record expenditures for (1435) legal settlements (e.g. costs representing settlements of litigation actions and could include opposition legal fees if part of a settlement).
1920	Record the costs of Administrative Technology–Districtwide (1450). Report all technology costs related to running the district, including computers, printers, copiers, and software (data systems, MIS). Report software systems related to curriculum, lesson planning and assessment in the 2000 series. Report all others here (e.g., systems related to grades, parent notification, attendance, and finance and operations).
1930-1935	Expenditures for library services where there is an agreement between the school committee and the municipality for specific services to be provided to students will be populated from Schedule 3.
1940	Record expenditures for Health Services including PPE (3200) where there is an agreement between the school committee and the municipality for specific services to be provided to students.
1950	Record the expenditures for transporting pupils to and from school by major program area. <b>REPORT HOMELESS COSTS AS REGULAR DAY. Transportation costs by program must reconcile with costs and students reported on Schedule 7 .</b>
1960	Record expenditures for School Security Services where there is an agreement between the school committee and the municipality for specific services to be provided.
1970-1979	Record expenditures by function for School Custodial Services (4110), Heating of School Buildings (4120), School Utility Services (4130), Maintenance of School Grounds (4210), Maintenance of School Buildings (4220), School Building Security System (4225), and Maintenance of School Equipment (4230).
1990	Record expenditures for Extraordinary Maintenance (4300). DO NOT report employee salaries in this category. Expenditures may include the principal portion of a loan or the cost of a lease/purchase agreement. Expenditures classified as a 4300 account must not exceed the per project dollar limit for extraordinary maintenance (\$150,000).

## SCHEDULE 1 PART II EXPENDITURES

### B. EXPENDITURES BY CITY OR TOWN (REGIONAL SCHOOL DISTRICTS DO NOT COMPLETE THIS SECTION)

1995	Record expenditures for Technology Infrastructure, Maintenance, and Support—Salaries (4400) Report personnel costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Include salaries for district staff who provide maintenance and user support (e.g. IT help desk) for the central office and schools. This function should correspond to EPIMS job codes 1201, 1224, and 6140.
1996	Record expenditures for Technology Infrastructure, Maintenance, and Support—All Other (4450) Report contractual services, supplies and materials, and other costs related to maintaining and supporting district technology infrastructure, including ISP, WAN, LAN, PBX systems, servers, and related software. Expenditures for this purpose must not exceed the per project dollar limit for extraordinary maintenance (\$150,000) or for non-instructional technology equipment (\$5,000). Costs exceeding these limits must be reported as a Capital Equipment (7000) expenditure.
2000-2030	Record expenditures for Employer Retirement Contributions (5100), Employee Separation Costs, Insurance for Active Employees (5200), Insurance for Retired School Employees (5250), Other Non-Employee Insurance (5260), Rental Lease of Equipment (5300), and Rental-Lease of Buildings (5350) [603 CMR 10.06]. DO NOT record lease/purchase agreements, except in circumstances allowed by school finance regulations noted below. School finance regulations allow under extreme circumstances districts to charge the first three years of a capital lease to function code 5300 or 5350. After the third rental year the cost must be reported as a 7000 expenditure on line 1741-1744 [Guidelines: Maintain Appendix]. <b>DO NOT REPORT DEPOSITS INTO AN OPEB TRUST FUND. Deposits into an OPEB Trust fund are NOT expenditures and will not be considered expenses until the benefits are received by retirees.</b>
2003-2007	Employee Separation Costs (5150): costs attributed to an employee's termination/retirement. Vacation pay, sick leave buy back and other benefits payable upon termination/retirement.
2040-2050	Record expenditures for Rental Lease of Equipment (5300), and Rental-Lease of Buildings (5350) [603 CMR 10.06]. DO NOT record lease/purchase agreements. Expenditures for this purpose may only exceed the per project dollar limit for extraordinary maintenance (\$150,000) or non-instruction equipment (\$5,000) for a three year period. After the third rental year the cost must be reported on a 7000 expenditure on Line 2100-2120 [Maintain Lease Schedule].
2060	Note: RANS (due in one year or less) for interest (5400) <b>[603 CMR 10.06]</b> .

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

B. BY CITY OR TOWN

		1	2	3	4	5	6
		REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL		UNDISTRIB- UTED	TOTAL
481	1900 School Committee (1110)						0
482	1910 Business and Finance (1410)						0
483	1912 Human Resources and Benefits (1420)						0
484	1914 Legal Services for School Committee (1430)						0
485	1916 Legal Settlements (1435)						0
486	1920 Administrative Technology—Districtwide (1450)						0
487	1930 Librarians and Media Center Directors (2340)					0	0
488	1935 Other Instructional Materials (2415)					0	0
489	1940 Health Services (3200)						0
490	1950 Pupil Transportation (3300)						0
491	1960 School Security (3600)						0
492	1970 School Custodial Services (4110)						0
493	1972 Heating of School Buildings (4120)						0
494	1974 School Utility Services (4130)						0
495	1975 Maintenance of School Grounds (4210)						0
496	1976 Maintenance of School Buildings (4220)						0
497	1978 School Building Security System (4225)						0
498	1979 Maintenance of School Equipment (4230)						0
499	1990 Extraordinary Maintenance (4300)						0
500	1995 Technology Infrastructure, Maintenance, and Support—Salaries (4400)						0
501	1996 Technology Infrastructure, Maintenance, and Support—All Other (4450)						0
502	2000 Employer Retirement Contributions (5100)						0
	<b>Employee Separation Costs (5150)</b>						
504	2003 Professional Salaries (01)						0
505	2004 Clerical Salaries (02)						0
506	2005 Other Salaries (03)						0
507	2006 Contracted Services (04)						0
508	2007 <i>Sub-total</i>						0
509	2010 Insurance For Active Employees (5200)						0
510	2020 Insurance For Retired School Employees (5250)						0
511	2030 Other Non-Employee Insurance (5260)						0
512	2040 Rental-Lease Equipment (5300)						0
513	2050 Rental-Lease Buildings (5350)						0
514	2060 Short-Term Interest RAN's (5400)						0

2065-2090	Record expenditures for Short Term Interest BANS (5450), Other Fixed Charges (5500), School Crossing Guards (5550), Health Non-Public Schools (6800), and Transportation Non-Public Schools (6900). DO NOT include the costs associated with lease/purchase agreements <b>[Guidelines: Maintain Appendix A]</b> .
2100-2120	Record capital expenditures for Asset Acquisition and Improvement, including the Purchase of Land and Buildings (7100, 7200), Equipment (7300, 7400), Capital Technology (7350), and Motor Vehicles (7500, 7600). Expenditures should include the principal portion of a loan (including BANS), the cost of a lease/purchase agreement, costs directly related to a school construction project supported through local appropriation, and costs corresponding to revenue received/earned as a grant receipt from MSBA whether or not outstanding BANS exist. Expenditures classified as a 7000 account expenditure must exceed the dollar limits for non-instructional equipment <b>(\$5,000) unless part of a school construction project</b> . See <i>Guidance for Reporting Revenue and Expenditures for School Construction</i> .
2130-2140	Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). <u>DO NOT</u> include amounts bonded for extraordinary maintenance. <u>DO NOT</u> include bond anticipation notes (BANS). <u>DO NOT</u> include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.
2200	Record annual expenditures related to long term debt for the interest of Educational Expenditures (8400) and other Equipment and Maintenance costs (8600). Expenditures relating to principal for Extraordinary Maintenance should be reported as 4300. Expenditures relating to principal for other equipment and maintenance costs should be reported in the appropriate cost categories (e.g. fixed assets).
2210	Record by major program area tuition payments to other Massachusetts school districts. (9100)
2220-2235	Tuition payments to choice or charter schools by a sending school district are deducted from its Chapter 70 payment. School Choice Tuition (9110) and Tuition to Commonwealth and Horace Mann Charter Schools (9125) are treated as expenditures.
!	Lines 2220 and 2230 are populated by DESE, which does the calculations and sends them to DOR. Note that both choice and charter tuition are current-year calculations which means that monthly charges through the first eleven months are estimates. In some cases choice receiving districts have been paid more through May than their final annual amount turns out to be. In this case DOR will recoup the overpayment by adding it to the choice <i>assessment</i> in the June distribution. Accountants/auditors should do a ledger adjustment to reflect this adjustment.
2240	Record by major program area Tuition to Out-of-State Schools (9200), and to Non-Public Schools (9300).
2260	Record by major program only tuition payments to Collaboratives (9400) for pupils enrolled in collaborative programs.
2270	Record payment for assessments to member regional school districts (9500). Include both the academic and vocational assessments, as appropriate. Include the total assessment including operating, transportation, and capital costs. Members of Bristol and Norfolk County who are charged tuition increments above the county assessment should report the tuition payments on this line.

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

II. EXPENDITURES

B. BY CITY OR TOWN

		1	2	3	4	5	6
		REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
515	2065 Short Term Interest - Bans (5450)						0
516	2070 Other Fixed Charges (5500)						0
517	2075 School Crossing Guards (5550)						0
518	2080 Health Non-Public Schools (6800)						0
519	2090 Transportation Non-Public Schools (6900)						0
520	2100 Purchase of Land & Buildings (7100, 7200)						0
521	2110 Equipment (7300, 7400)						0
522	2115 Capital Technology (7350)						0
523	2120 Motor Vehicles (7500, 7600)						0
524	2130 Long-Term Debt Retire/Sch Construction (8100)						0
525	2140 Long-Term Debt Service/Sch Construction (8200)						0
526	2200 Long-Term Debt Service/Educ & Other (8400, 8600)						0
	<b>Payments to Other Districts (9000)</b>						
528	2210 Tuition to Mass. Public Schools (9100)		0				0
529	2220 School Choice Tuition (9110)	0	0	0			0
530	2230 Tuition to Commonwealth Charter Schools (9120)	0	0	0			0
531	2235 Tuition to Horace Mann Charter Schools (9125)						0
532	2240 Tuition to Out-of-State Schools (9200)					0	0
533	2240 Tuition to Out-of-State Schools (9200)						0
534	2250 Tuition to Non-Public Schools (9300)						0
535	2260 Tuition to Collaboratives (9400)						0
536	2270 Regional School Assessment (9500)						0
537	2280 Sub-total	0	0	0	0	0	0
538	2290 TOTAL EXPENDITURES BY CITY OR TOWN	0	0	0	0	0	0

## SCHEDULE 1 PART II EXPENDITURES

### C.2. EXPENDITURES FROM FEDERAL GRANTS, STATE GRANTS, AND SPECIAL FUNDS

All expenditures on this schedule are to be reported by function on Lines 2801-3080. Record all Revolving Fund expenditures in Columns 7 through 11. Revolving fund accounts may be expended by the school committee without further appropriation or action by the local appropriating authority. The use of revolving funds is controlled by statute and such accounts may be established for particular types of receipts as permitted by law. Include funds expended for all objects of expenditures (i.e. salaries, supplies and materials, other expenses and equipment) by functional codes (1000-9000). For questions regarding classification of expenditures by function, please refer to Guidelines for Student and Financial Reporting.

**All grant expenditures should be reported based on a July 1 to June 30 fiscal year.** Amounts pre-populated by DESE in the revenue section reflect grant draw downs over the same period. Detail supporting pre-populated amounts can be found at the End of Year Report section of our website. It is expected that local officials will verify the amounts received grant-by-grant before submitting their report.

#### Column

1. Report expenditures for Title I (Fund Code 305) from July 1 to June 30, instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
2. Report expenditures for IDEA (Fund Code 240) from July 1 to June 30, instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
3. Report expenditures for other federal grants administered by DESE from July 1 to June 30, instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
4. Record expenditures from all other federal grants received directly from the federal government from July 1 to June 30. Spending from Federal Impact Aid is also reported in this column. Instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
5. Report expenditures from state funds distributed by DESE from July 1 to June 30, instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
6. Report expenditures from all other state grants not distributed through DESE from July 1 to June 30, instructional spending is populated from Schedule 3 and non-instructional spending is populated from Schedule 20
7. Record expenditures from the Special Education Reimbursement fund ("Circuit Breaker")
8. Record expenditures from Private Grants
9. Record expenditures from School Choice tuition receipts reported on Schedule 1, Line 630 (MGL Ch. 76, Sec. 12B). DO NOT record payments for out going school choice students from this fund. School choice tuition payments are deducted from the municipality's or region's state aid. DO NOT record transfers to a municipality or transfer to the school committee budget. Record expenditures for out of district tuition (MGL Ch. 71, Sec. 71F); summer school tuition (MGL Ch. 71, Sec. 71E) and RSD tuition (Ch. 71, Sec. 16D 1/2).
10. Record expenditures from the Athletic Revolving Fund, please note that expenditures from this fund cannot be reported in the 2000 series.
11. Record expenditures from the School Nutrition Program (MGL Ch. 548, Sec. 3 and 4, Acts of 1948). Also include expenditures from CvRF school nutrition funds.
12. Record all other expenditures from local receipts including: culinary arts programs in high schools (MGL Ch. 71, Sec. 17A); culinary arts and other programs in vocational schools (MGL Ch. 74, Sec 14B); reimbursement for lost school books or for costs of industrial arts supplies (MGL Ch. 44, Sec. 53(3)); self supporting recreation and park services (MGL Ch. 44, Sec. 53D); insurance reimbursements for damages (MGL Ch. 44, Sec. 53(2)); rental of school facilities; adult education and continuing education programs (MGL Ch. 71, Sec. 71E); bus advertising (Ch 184, Sec 197 of 2002); or community school programs under \$3,000 (MGL Ch. 71, Sec. 71C).
13. All expenditures will automatically be totaled in this column.

#### Line Number

2801-2809      Record expenditures from all special revenue funds for Administration (for definitions of function codes please see the instructions for School Committee expenditures Schedule 1 Part II A).

SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

C.2. EXPENDITURES FROM FEDERAL

GRANTS, STATE GRANTS AND

SPECIAL FUNDS

		1	2	3	4	5	6	7	8	9	10	11	12	13
		Title I FC 305	Federal IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE State Grants Administered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Nutrition	Other Local Receipts	Total
547	2801 School Committee (1110)	0	0	0	0	0	0							0
548	2802 Superintendent (1210)	0	0	0	0	0	0							0
549	2803 Assistant Superintendents (1220)	0	0	0	0	0	0							0
550	2804 Other District-Wide Administration (1230)	0	0	0	0	0	0							0
551	2805 Business and Finance (1410)	0	0	0	0	0	0							0
552	2806 Human Resources and Benefits (1420)	0	0	0	0	0	0							0
553	2807 Legal Service For School Committee (1430)	0	0	0	0	0	0							0
554	2808 Legal Settlements (1435)	0	0	0	0	0	0							0
555	2809 Administrative Technology—Districtwide (1450)	0	0	0	0	0	0							0
	<b>Instruction</b>													
557	2810 Curriculum Directors and Dept. Heads (Supervisory) (2110)	0	0	0	0	0	0	0	0	0			0	0
558	2811 Curriculum Directors and Dept. Heads (Non-Supervisory) (2120)	0	0	0	0	0	0	0	0	0			0	0
559	2812 Instructional Technology Leadership and Training (2130)	0	0	0	0	0	0	0	0	0			0	0
560	2814 School Leadership-Building (2210)	0	0	0	0	0	0	0	0	0			0	0
561	2815 Administrative Technology and Support – Schools (2250)	0	0	0	0	0	0	0	0	0			0	0
562	2816 Teachers, Classroom (2305)	0	0	0	0	0	0	0	0	0			0	0
563	2817 Medical/ Therapeutic Services (2320)	0	0	0	0	0	0	0	0	0			0	0
564	2818 Substitutes, Long Term (2324)	0	0	0	0	0	0	0	0	0			0	0
565	2819 Substitutes, Short Term (2325)	0	0	0	0	0	0	0	0	0			0	0
566	2820 Non-Clerical Paraprofs./Instructional Assistants (2330)	0	0	0	0	0	0	0	0	0			0	0
567	2821 Librarians and Media Center Directors (2340)	0	0	0	0	0	0	0	0	0			0	0
568	2822 Distance Learning and Online Coursework (2345)	0	0	0	0	0	0	0	0	0			0	0
569	2823 Professional Development Leadership (2351)	0	0	0	0	0	0	0	0	0			0	0
570	2824 Instructional Coaches (2352)	0	0	0	0	0	0	0	0	0			0	0
571	2825 Stipends for Teachers Providing Instructional Coaching (2354)	0	0	0	0	0	0	0	0	0			0	0
572	2826 Costs for Instructional Staff to Attend Prof. Development (2356)	0	0	0	0	0	0	0	0	0			0	0
573	2827 Outside Professional Development for Instructional Staff (2358)	0	0	0	0	0	0	0	0	0			0	0
574	2828 Textbooks (2410)	0	0	0	0	0	0	0	0	0			0	0
575	2829 Other Instructional Materials (2415)	0	0	0	0	0	0	0	0	0			0	0
576	2830 Instructional Equipment (2420)	0	0	0	0	0	0	0	0	0			0	0
577	2831 General Supplies (2430)	0	0	0	0	0	0	0	0	0			0	0
578	2832 Other Instructional Services (2440)	0	0	0	0	0	0	0	0	0			0	0
579	2833 Instructional Hardware –Student and Staff Devices (computers) (2451)	0	0	0	0	0	0	0	0	0			0	0
580	2834 Instructional Hardware—All Other (2453)	0	0	0	0	0	0	0	0	0			0	0
581	2835 Instructional Software and Other Instructional Materials (2455)	0	0	0	0	0	0	0	0	0			0	0
582	2836 Guidance Counselors and Adjustment Counselors (2710)	0	0	0	0	0	0	0	0	0			0	0
583	2900 Testing and Assessment (2720)	0	0	0	0	0	0	0	0	0			0	0
584	2901 Psychological Services (2800)	0	0	0	0	0	0	0	0	0			0	0
585	2902 <b>TOTAL INSTRUCTION (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>

**SCHEDULE 1 PART II EXPENDITURES****C.2. EXPENDITURES FROM FEDERAL GRANTS, STATE GRANTS, AND SPECIAL FUNDS (CONTINUED)**

For questions regarding classification of expenditures by function, please refer to Guidelines for Student and Financial Reporting.

Line Number

2910 -3028	Record expenditures for the following by functions:  3100- Attendance & Parent Liaison Services 3200- Medical/Health Services 3300- Transportation Services (to and from school from fees) 3400- Food Services 3510- Athletics 3520- Other Student Body Activities 3600- School Security 4110- Custodial Services 4120- Heating of Buildings 4130- Utility Services 4210- Maintenance of Grounds 4220- Maintenance of Buildings 4225- Building Security Systems 4230- Maintenance of Equipment 4300- Extraordinary Maintenance 4400- Technology Infrastructure, Maintenance, and Support—Salaries 4450- Technology Infrastructure, Maintenance, and Support—All Other 5100- Employer Retirement Contributions 5150- Employee Separation Costs 5200- Insurance for Active Employees 5250- Insurance for Retired School Employees 5260- Other Non-Employee Insurance 5300- Rental/Lease of Equipment 5350- Rental/Lease of Buildings 5400- Short Term Interest-Revenue Anticipation Notes 5450- Short Term Interest-Bond Anticipation Notes 5500- Other Fixed Charges 5550- School Crossing Guards
3030	Record amounts charged to grants as Indirect Cost Transfers.
3042-3046	Record expenditures by the following functions:  6200- Civic Activities and Community Services, including Adult Education 6300- Recreation Services 6800- Health Services to Non-Public Schools



SCHEDULE 1

REVENUE AND EXPENDITURE SUMMARY

C.2. EXPENDITURES FROM FEDERAL

GRANTS, STATE GRANTS AND

SPECIAL FUNDS

1	2	3	4	5	6	7	8	9	10	11	12	13
Title I FC 305	Federal IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE Admin- istered	Other	Revolving and Special Funds						Total
						Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Nutrition	Other Local Receipts	
587	2910	Attendance and Parent Liaison Services (3100)	0	0	0	0	0					0
588	2920	Medical/Health Services (3200)	0	0	0	0	0					0
589	2930	Transportation Services (3300)	0	0	0	0	0					0
590	2940	Food Services (3400)	0	0	0	0	0					0
591	2950	Athletics (3510)	0	0	0	0	0					0
592	2960	Other Student Body Activities (3520)	0	0	0	0	0					0
593	2965	School Security (3600)	0	0	0	0	0					0
594	2971	Custodial Services (4110)	0	0	0	0	0					0
595	2972	Heating of Buildings (4120)	0	0	0	0	0					0
596	2973	Utility Services (4130)	0	0	0	0	0					0
597	2974	Maintenance of Grounds (4210)	0	0	0	0	0					0
598	2975	Maintenance of Buildings (4220)	0	0	0	0	0					0
599	2976	Building Security System (4225)	0	0	0	0	0					0
600	2977	Maintenance of Equipment (4230)	0	0	0	0	0					0
601	2980	Extraordinary Maintenance (4300)	0	0	0	0	0					0
602	2982	Technology Infrastructure, Maintenance, and Support—Salaries (4400)	0	0	0	0	0					0
603	2984	Technology Infrastructure, Maintenance, and Support—All Other (4450)	0	0	0	0	0					0
604	2991	Employer Retirement Contributions (5100)	0	0	0	0	0					0
605	2992	Employee Separation Costs (5150)	0	0	0	0	0					0
606	2993	Insurance for Active Employees (5200)	0	0	0	0	0					0
607	2994	Insurance for Retired School Employees (5250)	0	0	0	0	0					0
608	2995	Other Non-Employee Insurance (5260)	0	0	0	0	0					0
609	3012	Rental Lease of Equipment (5300)	0	0	0	0	0					0
610	3014	Rental Lease of Buildings (5350)	0	0	0	0	0					0
611	3022	Short Term Interest RAN's (5400)	0	0	0	0	0					0
612	3024	Short Term Interest BAN's (5450)	0	0	0	0	0					0
613	3026	Other Fixed Charges (5500)	0	0	0	0	0					0
614	3028	School Crossing Guards (5550)	0	0	0	0	0					0
615	3030	Indirect Cost Transfers	0	0	0	0	0					0
616	3042	Civic Activities and Community Services (6200)	0	0	0	0	0					0
617	3044	Recreation Services (6300)	0	0	0	0	0					0
618	3046	Health Services to Non-Public Schools (6800)	0	0	0	0	0					0

## SCHEDULE 1 PART II EXPENDITURES

### C.2. EXPENDITURES FROM FEDERAL GRANTS, STATE GRANTS, AND SPECIAL FUNDS (CONTINUED)

For questions regarding classification of expenditures by function, please refer to Guidelines for Student and Financial Reporting.

Line Number

3048-3066      Record expenditures by the following functions:  
6900-Transportation to and from Non-Public Schools  
7100-7200- Purchase of Land & Buildings  
7300-7400- Equipment  
7350- Capital Technology  
7500-7600- Motor Vehicles  
8100- Debt Retirement (principal) School Construction  
8200- Debt Service (interest) School Construction  
8400 and 8600- Debt Service (interest) Educational & Other projects

**NOTE: DO NOT INCLUDE PREPAID FY22 TUITION AS AN FY21 EXPENDITURE. PREPAID TUITION IS AN ASSET THAT SHOULD BE EXPENSED IN THE YEAR THAT IT WAS FOR. INCLUDE PREPAID TUITION WITH FY20 FUNDS AS AN FY21 EXPENSE.**

3072      Record by major program area tuition payments to other school districts in the state (9100). Include tuition payments to collaboratives that your district is not a member of.

3075      Record tuition payments to Horace Mann Charter Schools (9125).

3076-3077      Record tuition payments to out of state (9200), and to non public schools (9300).

3078      Record by major program only tuition payments to collaboratives (9400) for pupils enrolled in collaborative programs.

## SCHEDULE 1

## REVENUE AND EXPENDITURE SUMMARY

## C.2. EXPENDITURES FROM FEDERAL

	1	2	3	4	5	6	7	8	9	10	11	12	13
							Revolving and Special Funds						
	Title I FC 305	Federal IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE Admin- istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Athletic Fund	School Nutrition	Other Local Receipts	Total
619	<b>GRANTS, STATE GRANTS AND</b>												
620	3048	Transportation To Non-Public Schools (6900)	0	0	0	0	0						0
621	3052	Purchase of Land & Buildings (7100, 7200)	0	0	0	0	0						0
622	3054	Equipment (7300, 7400)	0	0	0	0	0						0
623	3056	Capital Technology (7350)	0	0	0	0	0						0
624	3058	Motor Vehicles (7500, 7600)	0	0	0	0	0						0
625	3062	Debt Retirement/Sch Construction (8100)	0	0	0	0	0						0
626	3064	Debt Service/Sch Construction (8200)	0	0	0	0	0						0
627	3066	Debt Service/Educ. & Other (8400, 8600)	0	0	0	0	0						0
628	3072	Tuition to Mass. Public Schools (9100)	0	0	0	0	0						0
629	3075	Tuition to Horace Mann Charter Schools (9125)	0	0	0	0	0						0
630	3076	Tuition to Out-of-State Schools (9200)	0	0	0	0	0						0
631	3077	Tuition to Non-Public Schools (9300)	0	0	0	0	0						0
632	3078	Tuition to Collaboratives (9400)	0	0	0	0	0						0
	3080	<b>TOTAL GRANT &amp; SPECIAL FUND EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## SCHEDULE 2 ASSESSMENTS RECEIVED FROM MEMBER TOWNS OR CITIES OF REGIONAL SCHOOL DISTRICTS

Schedule 2 should be completed by **regional school districts only**. On this schedule, report the distribution of revenues reported in Schedule 1 (line 10, column 9) by member city or town and by type (e.g. minimum local contribution, additional local contribution, transportation and other expenditures, and capital debt payments). There is no breakdown by program in this schedule. Revenues shall be reported on a modified accrual basis. DO NOT report funds appropriated from the region's excess and deficiency (E&D) fund on this schedule. E&D funds in total should be reported on Schedule 1A, line 20.

Line Number

3100-3360      The name of each member city/town is included.

Column Number

1. The city/town code for each member city or town of the regional school district is included.
2. Record revenues received during the fiscal year ended June 30, 2021 for the minimum local contribution required under Chapter 70 from each member listed in Column 1.
- \*3. Record revenues received during the fiscal year ended June 30, 2021 for categories included in Chapter 70 in excess of the minimum local contribution from each member.
- \*4. Record revenues received during the fiscal year ended June 30, 2021 for transportation and for categories not included in Chapter 70 from each member.
- \*5. Record revenues received during the fiscal year ended June 30, 2021 for capital and debt service assessments from each member.
6. Total of Columns 2, 3, 4, and 5.

**Schedule 2 line 3370, column 6 must equal Schedule 1 line 10, column 9.**

\*Columns 3, 4, and 5 are recorded for each member according to the regional school district agreement method for prorating costs.

Please indicate in one of the boxes to the right, the method used by the regional school committee in calculating member towns' assessments. The two approved assessment methodologies are defined in the Regional School District Regulations CMR 41.01 and Guidance for Regional School Districts. The "statutory" method requires a 2/3 approval of the member municipalities and requires the assessment to be based on the minimum local contribution. Any additional amounts requested in the school committee budget would be apportioned according to the regional agreement. The "Alternative Method" requires the approval of all member municipalities and follows the assessment process outlined in the regional school district agreement. For further information on this requirement and the methodologies, refer to CMR 41.00 at <http://www.doe.mass.edu/lawsregs/603cmr41.html> and Guidance for Regional School Districts at <http://www.doe.mass.edu/finance/regional/guidance.pdf>.

SCHEDULE 2

FY21 ASSESSMENTS RECEIVED FROM MEMBER  
TOWNS OR CITIES OF REGIONAL SCHOOL DISTRICTS

1	2	3	4	5	6
MEMBER CITY/TOWN CODE	MINIMUM LOCAL CON- TRIBUTION	ADDITIONAL LOCAL CON- TRIBUTION	TRANSP & OTHER EX- PENDITURES	CAPITAL & DEBT EX- PENDITURES	TOTAL

Please mark  
with an "X"  
assessment  
method used  
for FY21

	MEMBER CITY/TOWN NAME						
640	3100						0
641	3110						0
642	3120						0
643	3130						0
644	3140						0
645	3150						0
646	3160						0
647	3170						0
648	3180						0
649	3190						0
650	3200						0
651	3210						0
652	3220						0
653	3230						0
654	3240						0
655	3250						0
656	3260						0
657	3270						0
658	3280						0
659	3290						0
660	3300						0
661	3310						0
662	3320						0
663	3330						0
664	3340						0
665	3350						0
666	3360						0
667	3370	TOTAL ASSESSMENTS RECEIVED FROM MEMBERS	0	0	0	0	0

(Check only one)

statutory

alternative

Difference from  
Sched. 1

0

**SCHEDULE 3 COMPUTER INSTRUCTIONS: ENTERING AND SAVING DATA FOR INDIVIDUAL SCHOOLS**

B		C	D	E	F	G	H	I	J	K	L
3	000 Districtwide										
5	<b>2020-2021 End of Year Pupil and Financial Report Schedule 3 Individual School Expenditures</b>			<b>LEA</b>	<b>District</b>	<b>School</b>	<b>Name</b>	<b>Grade Level</b>			
6				001	Abington	000	Districtwide	K 12			
9	Print this School		Update to Database	1	2	3	4	5	6	7	8
15	3401	Professional Salaries (01)		Regular Day	Special Education	Chapter 74 Vocational/ Technical	Other Programs	Undistributed	Total School Committee	City/Town Appropriation	Title I FC 305
16	3402	Clerical Salaries (02)							0	0	
17	3403	Other Salaries (03)							0	0	
18	3404	Contracted Services (04)							0	0	
19	3405	Supplies and Materials (05)							0	0	
20	3406	Other Expenses (06)							0	0	
21	3409	<b>Sub-total</b>		0	0	0	0		0	0	0
22	<b>Curriculum Directors and Department Heads (Non-Supervisory) (2120)</b>										
23	3411	Professional Salaries (01)							0	0	
24	3412	Clerical Salaries (02)							0	0	
25	3413	Other Salaries (03)							0	0	
26	3414	Contracted Services (04)							0	0	
27	3415	Supplies and Materials (05)							0	0	
28	3416	Other Expenses (06)							0	0	
29	3419	<b>Sub-total</b>		0	0	0	0		0	0	0
30	<b>Instructional Technology Leadership and Training (2130)</b>										
31	3421	Professional Salaries (01)							0	0	
32	3422	Clerical Salaries (02)							0	0	
33	3423	Other Salaries (03)							0	0	
34	3424	Contracted Services (04)							0	0	
35	3425	Supplies and Materials (05)							0	0	
36	3426	Other Expenses (06)							0	0	
37	3427	<b>Sub-total</b>		0	0	0	0		0	0	0
38	<b>School Leadership-Building (2210)</b>										
39	3428	Professional Salaries (01)							0	0	
40	<div> <div>comments</div> <div>reports</div> <div>eoy21</div> <div>edits</div> <div><b>schedule3</b></div> <div>schedule3_total</div> <div>schedule18</div> <div>schedule20</div> <div>excess cost</div> <div>calcmisc</div> <div>+</div> </div>										

Use the pull-down menu to select a school.

After entering data for any school and before moving on to the next school click the *Update to Database* button in order to store the data to the database within the file that is used to calculate the district total. If the data is not updated and the file is not saved, any data that is entered will be lost.

Enter data only in non-shaded, non-formula cells.

Select the *schedule3* tab to activate the worksheet.

**SCHEDULE 3 COMPUTER INSTRUCTIONS: ENTERING ESSER AND CVRF EXPENDITURE DATA**

B	C	D	K	L	M	N	O	P	Q	R	S	T	U	V	W
1		000 Districtwide													
3															
4															
5		<b>2020-2021 End of Year Pupil and Financial Report</b>													
6		<b>Schedule 3 Individual School Expenditures</b>													
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
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37															
38															
39															
40															
41															
42															
43															
44															

Print this School

Update to Database

Grade Level

K 12

New

New

New

New

New

New

New

FEDERAL GRANTS

ESSER SEA Reserve Grants

GEER Funded Grants

CvRF School Reopening FC 102

CvRF RLTE FC118

Other DESE Administered Federal Grants

Other Federal Grants

State Coronavirus Prevention Fund

There are 8 new columns in Schedule 3 to allow reporting of federal and state Coronavirus related funding

comments reports eoy21 edits **schedule3** schedule3\_total schedule18 schedule20 excess cost calcmisc

SCHEDULE 3 COMPUTER INSTRUCTIONS (CONTINUED: PRINTING INDIVIDUAL SCHOOLS AND DISTRICT TOTALS)

	B	C	D	E	F	G	H	I	J	K	L
1											
2			000 Districtwide								
3											
4											
5			<b>2020-2021 End of Year Pupil and Financial Report</b>	<b>LEA</b>	<b>District</b>	<b>School</b>	<b>Name</b>	<b>Grade Level</b>			
6			<b>Schedule 3 Individual School Expenditures</b>	001	Abington	000	Districtwide	K	12		
7											
8				<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
9											
10			Print this School								
11			Update to Database								
12											
13											
14				Regular	Special	Chapter 74	Other		Total	City/Town	Title I
15				Day	Education	Vocational/	Programs	Undistributed	School	Appropriation	FC 305
16			3401 Professional Salaries (01)						0		
17			3402 Clerical Salaries (02)						0		
18			3403 Other Salaries (03)						0		
19			3404 Contracted Services (04)						0		
20			3405 Supplies and Materials (05)						0		
21			3406 Other Expenses (06)						0		
22			3409 Sub-total						0		0
23			<b>Curriculum Directors and Department Heads (Non-Supervisory)</b>								
24			3411 Professional Salaries (01)						0		
25			3412 Clerical Salaries (02)						0		
26			3413 Other Salaries (03)						0		
27			3414 Contracted Services (04)						0		
28			3415 Supplies and Materials (05)						0		
29			3416 Other Expenses (06)						0		
30			3419 Sub-total						0		0
31			<b>Instructional Technology Leadership and Training (2130)</b>								
32			3421 Professional Salaries (01)						0		
33			3422 Clerical Salaries (02)						0		
34			3423 Other Salaries (03)						0		
35			3424 Contracted Services (04)						0		
36			3425 Supplies and Materials (05)						0		
37			3426 Other Expenses (06)						0		
38			3427 Sub-total	0	0	0	0		0		0
39			<b>School Leadership-Building (2210)</b>								
40			3428 Professional Salaries (01)						0		
			comments reports eoy21 edits <b>schedule3</b> schedule3_total schedule18 schedule20 excess cost calcmisc +								

Print Options

Print Schedule 1

Print Schedule 2

Print Schedule 3

Print Schedule 3 Schools

Print Schedule 4

Print Schedule 7

Print Schedule 18

Print Schedule 19

Print Summary Reports

Print Schedule 20

Print Edit Report

Print All

Click the *Print this School* button to print only the school that is currently activated.

Press *ctrl p* to activate the Print Options form. Click the *Print Schedule 3* button to print Schedule 3 from the *eoy21* worksheet, which are the district totals.

Click the *Print Schedule 3 Schools* button to print reports for all of your district's schools simultaneously.



SCHEDULE 3 COMPUTER INSTRUCTIONS (CONTINUED)

7	A	B	C	D	E	F	G	H	I	J	K
8	<b>2020-2021 End of Year Pupil and Financial Report</b>		1	2	3	4	5	6	7	8	9
9	<b>Schedule 3 District Total</b>										
10											
11		Print District Total	Regular Day	Special Education	Chapter 74 Vocational/ Technical	Other Programs	Undistributed	Total School Committee	City/Town Appropriation	Title I FC 305	IDEA FC 240
12											
13											
14	Line	Curriculum Directors and Department Heads (Supervisory) (2110)									
15	3401	Professional Salaries (01)	0	0	0	0		0		0	0
16	3402	Clerical Salaries (02)	0	0	0	0		0		0	0
17	3403	Other Salaries (03)	0	0	0	0		0		0	0
18	3404	Contracted Services (04)	0	0	0	0		0		0	0
19	3405	Supplies and Materials (05)	0	0	0	0		0		0	0
20	3406	Other Expenses (06)	0	0	0	0		0		0	0
21	3409	<b>Sub-total</b>	0	0	0	0		0		0	0
22		Curriculum Directors and Department Heads (Non-Supervisory) (2120)									
23	3411	Professional Salaries (01)	0	0	0	0		0		0	0
24	3412	Clerical Salaries (02)	0	0	0	0		0		0	0
25	3413	Other Salaries (03)	0	0	0	0		0		0	0
26	3414	Contracted Services (04)	0	0	0	0		0		0	0
27	3415	Supplies and Materials (05)	0	0	0	0		0		0	0
28	3416	Other Expenses (06)	0	0	0	0		0		0	0
29	3419	<b>Sub-total</b>	0	0	0	0		0		0	0
30		Instructional Technology Leadership and Training (2130)									
31	3421	Professional Salaries (01)	0	0	0	0		0		0	0
32	3422	Clerical Salaries (02)	0	0	0	0		0		0	0
33	3423	Other Salaries (03)	0	0	0	0		0		0	0
34	3424	Contracted Services (04)	0	0	0	0		0		0	0
35	3425	Supplies and Materials (05)	0	0	0	0		0		0	0
36	3426	Other Expenses (06)	0	0	0	0		0		0	0
37	3427	<b>Sub-total</b>	0	0	0	0		0		0	0
38		School Leadership-Building (2210)									
39	3428	Professional Salaries (01)						0	0	0	0
40	3429	Clerical Salaries (02)						0	0	0	0
41	3430	Other Salaries (03)						0	0	0	0
42	3431	Contracted Services (04)						0	0	0	0
43	3432	Supplies and Materials (05)						0	0	0	0
44	3433	Other Expenses (06)						0	0	0	0
45	3434	<b>Sub-total</b>						0	0	0	0

Click to print the Schedule 3 district total worksheet.

The district totals are calculated automatically from the data entered on the

Select the *schedule3\_total* tab to activate the worksheet.

SCHEDULE 3 COMPUTER INSTRUCTIONS (CONTINUED) SCHEDULE 3 LINES ARE AUTOMATICALLY POPULATED FROM SCHEDULE 3 DISTRICT TOTAL SHEET

	A	B	C	D	E	F	G	H	I	J	K	L
669												
670				<b>SCHEDULE 3</b>								
671				<b>INSTRUCTIONAL EXPENDITURES</b>								
672												
673												
674				<b>I. GENERAL FUND</b>								
675				<b>Curriculum Directors and Department Heads (Supervisory) (2110)</b>								
676	676	3401	Professional Salaries (01)		0	0	0	0		0		
677	677	3402	Clerical Salaries (02)		0	0	0	0		0		
678	678	3403	Other Salaries (03)		0	0	0	0		0		
679	679	3404	Contracted Services (04)		0	0	0	0		0		
680	680	3405	Supplies and Materials (05)		0	0	0	0		0		
681	681	3406	Other Expenses (06)		0	0	0	0		0		
682	682	3409	<b>Sub-total</b>		0	0	0	0		0		
683			<b>Curriculum Directors and Department Heads (Non-Supervisory) (2120)</b>									
684	684	3411	Professional Salaries (01)		0	0	0	0		0		
685	685	3412	Clerical Salaries (02)		0	0	0	0		0		
686	686	3413	Other Salaries (03)		0	0	0	0		0		
687	687	3414	Contracted Services (04)		0	0	0	0		0		
688	688	3415	Supplies and Materials (05)		0	0	0	0		0		
689	689	3416	Other Expenses (06)		0	0	0	0		0		
690	690	3419	<b>Sub-total</b>		0	0	0	0		0		
691			<b>Instructional Technology Leadership and Training (2130)</b>									
692	692	3421	Professional Salaries (01)		0	0	0	0		0		
693	693	3422	Clerical Salaries (02)		0	0	0	0		0		
694	694	3423	Other Salaries (03)		0	0	0	0		0		
695	695	3424	Contracted Services (04)		0	0	0	0		0		
696	696	3425	Other Expenses (05)		0	0	0	0		0		
697	697	3426	Sub-total		0	0	0	0		0		
698	698	3427	Sub-total		0	0	0	0		0		
699	699	3428	Sub-total		0	0	0	0		0		
700	700	3429	Sub-total		0	0	0	0		0		
701	701	3430	Sub-total		0	0	0	0		0		
702	702	3431	Sub-total		0	0	0	0		0		
703	703	3432	Sub-total		0	0	0	0		0		
704	704	3433	Sub-total		0	0	0	0		0		
705	705	3434	Sub-total		0	0	0	0		0		
706	706	3435	Sub-total		0	0	0	0		0		
707	707	3436	Sub-total		0	0	0	0		0		
708	708	3437	Sub-total		0	0	0	0		0		
709	709	3438	Sub-total		0	0	0	0		0		
710	710	3439	Sub-total		0	0	0	0		0		
711	711	3440	Sub-total		0	0	0	0		0		
712	712	3441	Sub-total		0	0	0	0		0		
713	713	3442	Sub-total		0	0	0	0		0		
714	714	3443	Sub-total		0	0	0	0		0		
715	715	3444	Sub-total		0	0	0	0		0		
716	716	3445	Sub-total		0	0	0	0		0		
717	717	3446	Sub-total		0	0	0	0		0		
718	718	3447	Sub-total		0	0	0	0		0		
719	719	3448	Sub-total		0	0	0	0		0		
720	720	3449	Sub-total		0	0	0	0		0		
721	721	3450	Sub-total		0	0	0	0		0		
722	722	3451	Sub-total		0	0	0	0		0		
723	723	3452	Sub-total		0	0	0	0		0		
724	724	3453	Sub-total		0	0	0	0		0		
725	725	3454	Sub-total		0	0	0	0		0		
726	726	3455	Sub-total		0	0	0	0		0		
727	727	3456	Sub-total		0	0	0	0		0		
728	728	3457	Sub-total		0	0	0	0		0		
729	729	3458	Sub-total		0	0	0	0		0		
730	730	3459	Sub-total		0	0	0	0		0		
731	731	3460	Sub-total		0	0	0	0		0		
732	732	3461	Sub-total		0	0	0	0		0		
733	733	3462	Sub-total		0	0	0	0		0		
734	734	3463	Sub-total		0	0	0	0		0		
735	735	3464	Sub-total		0	0	0	0		0		
736	736	3465	Sub-total		0	0	0	0		0		
737	737	3466	Sub-total		0	0	0	0		0		
738	738	3467	Sub-total		0	0	0	0		0		
739	739	3468	Sub-total		0	0	0	0		0		
740	740	3469	Sub-total		0	0	0	0		0		
741	741	3470	Sub-total		0	0	0	0		0		
742	742	3471	Sub-total		0	0	0	0		0		
743	743	3472	Sub-total		0	0	0	0		0		
744	744	3473	Sub-total		0	0	0	0		0		
745	745	3474	Sub-total		0	0	0	0		0		
746	746	3475	Sub-total		0	0	0	0		0		
747	747	3476	Sub-total		0	0	0	0		0		
748	748	3477	Sub-total		0	0	0	0		0		
749	749	3478	Sub-total		0	0	0	0		0		
750	750	3479	Sub-total		0	0	0	0		0		
751	751	3480	Sub-total		0	0	0	0		0		
752	752	3481	Sub-total		0	0	0	0		0		
753	753	3482	Sub-total		0	0	0	0		0		
754	754	3483	Sub-total		0	0	0	0		0		
755	755	3484	Sub-total		0	0	0	0		0		
756	756	3485	Sub-total		0	0	0	0		0		
757	757	3486	Sub-total		0	0	0	0		0		
758	758	3487	Sub-total		0	0	0	0		0		
759	759	3488	Sub-total		0	0	0	0		0		
760	760	3489	Sub-total		0	0	0	0		0		
761	761	3490	Sub-total		0	0	0	0		0		
762	762	3491	Sub-total		0	0	0	0		0		
763	763	3492	Sub-total		0	0	0	0		0		
764	764	3493	Sub-total		0	0	0	0		0		
765	765	3494	Sub-total		0	0	0	0		0		
766	766	3495	Sub-total		0	0	0	0		0		
767	767	3496	Sub-total		0	0	0	0		0		
768	768	3497	Sub-total		0	0	0	0		0		
769	769	3498	Sub-total		0	0	0	0		0		
770	770	3499	Sub-total		0	0	0	0		0		
771	771	3500	Sub-total		0	0	0	0		0		
772	772	3501	Sub-total		0	0	0	0		0		
773	773	3502	Sub-total		0	0	0	0		0		
774	774	3503	Sub-total		0	0	0	0		0		
775	775	3504	Sub-total		0	0	0	0		0		
776	776	3505	Sub-total		0	0	0	0		0		
777	777	3506	Sub-total		0	0	0	0		0		
778	778	3507	Sub-total		0	0	0	0		0		
779	779	3508	Sub-total		0	0	0	0		0		
780	780	3509	Sub-total		0	0	0	0		0		
781	781	3510	Sub-total		0	0	0	0		0		
782	782	3511	Sub-total		0	0	0	0		0		
783	783	3512	Sub-total		0	0	0	0		0		
784	784	3513	Sub-total		0	0	0	0		0		
785	785	3514	Sub-total		0	0	0	0		0		
786	786	3515	Sub-total		0	0	0	0		0		
787	787	3516	Sub-total		0	0	0	0		0		
788	788	3517	Sub-total		0	0	0	0		0		
789	789	3518	Sub-total		0	0	0	0		0		
790	790	3519	Sub-total		0	0	0	0		0		
791	791	3520	Sub-total		0	0	0	0		0		
792	792	3521	Sub-total		0	0	0	0		0		
793	793	3522	Sub-total		0	0	0	0		0		
794	794	3523	Sub-total		0	0	0	0		0		
795	795	3524	Sub-total		0	0	0	0		0		
796	796	3525	Sub-total		0	0	0	0		0		
797	797	3526	Sub-total		0	0	0	0		0		
798	798	3527	Sub-total		0	0	0	0		0		
799	799	3528	Sub-total		0	0	0	0		0		
800	800	3529	Sub-total		0	0	0	0		0		
801	801	3530	Sub-total		0	0	0	0		0		
802	802	3531	Sub-total		0	0	0	0		0		
803	803	3532	Sub-total		0	0	0	0		0		
804	804	3533	Sub-total		0	0	0	0		0		
805	805	3534	Sub-total		0	0	0	0		0		
806	806	3535	Sub-total		0	0	0	0		0		
807	807	3536	Sub-total		0	0	0	0		0		
808	808	3537	Sub-total		0	0	0	0		0		
809	809	3538	Sub-total		0	0	0	0		0		
810	810	3539	Sub-total		0	0	0	0		0		
811	811	3540	Sub-total		0	0	0	0		0		
812	812	3541	Sub-total		0	0	0	0		0		
813	813	3542	Sub-total		0	0	0	0		0		
814	814	3543	Sub-total		0	0	0	0	</			

### SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

Schedule 3 is a report of expenditures for direct instructional costs by school, by major object of expenditure, and by major program area. All instructional services are included in this schedule. Salaries include those for professional personnel (object code 01), clerical (02) and others (03). Include all expenditures for substitute salaries in the (03) subsidiary category. Other expenditures include contract services (04), supplies and materials (05), and other expenses (06).

Column Number

1-6. Expenditures from the School Committee appropriations.

7. Expenditures from City or Town appropriations. Only record expenditures for Library (2415) where there is an agreement between the school committee and the municipality for specific services to be provided to students.

Record the detailed functional expenditures as shown for Regular Day, Special Education, Chapter 74 Occupational Day, and Other Programs.

For questions regarding classification of expenditures by function, please refer to Guidelines for Student and Financial Reporting.

#### PART I GENERAL FUND EXPENDITURES

Line Number

3401-3409	Record expenditures for Curriculum Directors and Department Heads (2110) by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.
3411-3419	Record expenditures for Curriculum Directors and Department Heads (2120) by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels and do not serve in a supervisory capacity. This should correspond to EPIMS job codes 1211 through 1223, 1312, and 1320.
3421-3427	Record expenditures for Instructional Technology Leadership and Training to integrate technology devices and applications into the curriculum (2130) Includes the cost of the director of technology and instructional technology integration specialists. This function should correspond to EPIMS job codes 1201, 1224, and 2330.
3428-3434	Record expenditures, salaries, and expenses for School Leadership (2210) personnel including principal and school office staff.

**SCHEDULE 3**  
**INSTRUCTIONAL EXPENDITURES**

**I. GENERAL FUND**

**Curriculum Directors and Department Heads (Supervisory) (2110)**

		1	2	3	4	5	6	7
		REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION
676	3401 Professional Salaries (01)	0	0	0	0		0	
677	3402 Clerical Salaries (02)	0	0	0	0		0	
678	3403 Other Salaries (03)	0	0	0	0		0	
679	3404 Contracted Services (04)	0	0	0	0		0	
680	3405 Supplies and Materials (05)	0	0	0	0		0	
681	3406 Other Expenses (06)	0	0	0	0		0	
682	3409 <b>Sub-total</b>	0	0	0	0		0	

**Curriculum Leaders and Department Heads (Non-Supervisory) (2120)**

684	3411 Professional Salaries (01)	0	0	0	0		0	
685	3412 Clerical Salaries (02)	0	0	0	0		0	
686	3413 Other Salaries (03)	0	0	0	0		0	
687	3414 Contracted Services (04)	0	0	0	0		0	
688	3415 Supplies and Materials (05)	0	0	0	0		0	
689	3416 Other Expenses (06)	0	0	0	0		0	
690	3419 <b>Sub-total</b>	0	0	0	0		0	

**Instructional Technology Leadership and Training (2130)**

692	3421 Professional Salaries (01)	0	0	0	0		0	
693	3422 Clerical Salaries (02)	0	0	0	0		0	
694	3423 Other Salaries (03)	0	0	0	0		0	
695	3424 Contracted Services (04)	0	0	0	0		0	
696	3425 Supplies and Materials (05)	0	0	0	0		0	
697	3426 Other Expenses (06)	0	0	0	0		0	
698	3427 <b>Sub-total</b>	0	0	0	0		0	

**School Leadership-Building (2210)**

700	3428 Professional Salaries (01)					0	0	
701	3429 Clerical Salaries (02)					0	0	
702	3430 Other Salaries (03)					0	0	
703	3431 Contracted Services (04)					0	0	
704	3432 Supplies and Materials (05)					0	0	
705	3433 Other Expenses (06)					0	0	
706	3434 <b>Sub-total</b>					0	0	

### SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

#### PART I GENERAL FUND EXPENDITURES (CONTINUED)

Line Number

3444-3449	Record expenditures for Administrative Technology and Support – Schools (2250) All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense.
3450	Record expenditures for salaries of certified teachers, including all in-service days (2305) Include all stipends paid to teachers that relate to providing instruction. Stipends related to non-teaching functions (e.g., athletic coaches or club advisors) should not be included. This should correspond with EPIMS job codes 2305-2310.
3452-3459	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including OT, PT, Speech and Vision. Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs.
3462-3465	Record expenditures for Substitutes, Long Term (2324) including substitutes who cover vacant positions or absences for a minimum of 30 days. Include permanent substitutes if they are certified. This should correspond to EPIMS job code 2325.
3467-3469	Record expenditures for Substitutes, Short Term (2325) including substitutes who cover short term absences related to any reason, including allowing teachers to participate in professional development activities.
3473-3475	Record expenditures for non-clerical paraprofessional and Instructional assistants (2330) hired to assist teachers/specialists in the preparation of instructional materials or classroom instruction.

**SCHEDULE 3**  
**INSTRUCTIONAL EXPENDITURES**

**I. GENERAL FUND**

**Administrative Technology and Support – Schools (2250)**

708	3444	Contracted Services (04)	0	0	0	0	0	0
709	3445	Supplies and Materials (05)	0	0	0	0	0	0
710	3446	Other Expenses (06)	0	0	0	0	0	0
711	3449	<b>Sub-total</b>	0	0	0	0	0	0

**Teachers (2305)**

713	3450	Professional Salaries (01)	0	0	0	0	0	0
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**Medical/ Therapeutic Services (2320)**

715	3452	Professional Salaries (01)	0	0	0	0	0	0
716	3453	Clerical Salaries (02)	0	0	0	0	0	0
717	3454	Other Salaries (03)	0	0	0	0	0	0
718	3455	Contracted Services (04)	0	0	0	0	0	0
719 *	3456	Supplies and Materials (05)	0	0	0	0	0	0
720 *	3457	Other Expenses (06)	0	0	0	0	0	0
721	3459	<b>Sub-total</b>	0	0	0	0	0	0

**Substitutes, Long Term (2324)**

723	3462	Professional Salaries (01)	0	0	0	0	0	0
724	3463	Other Salaries (03)	0	0	0	0	0	0
725	3464	Contracted Services (04)	0	0	0	0	0	0
726	3465	<b>Sub-total</b>	0	0	0	0	0	0

**Substitutes, Short Term (2325)**

728	3467	Other Salaries (03)	0	0	0	0	0	0
729	3468	Contracted Services (04)	0	0	0	0	0	0
730	3469	<b>Sub-total</b>	0	0	0	0	0	0

**All Non-Clerical Paraprofessionals/Instructional Assistants (2330)**

732	3473	Other Salaries (03)	0	0	0	0	0	0
733	3474	Contracted Services (04)	0	0	0	0	0	0
734	3475	<b>Sub-total</b>	0	0	0	0	0	0

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL****PART I GENERAL FUND EXPENDITURES (CONTINUED)**

Line Number

3476-3479	Record expenditures for salary of Librarians and Media Center Directors (2340).
3481-3486	Record expenditures for costs related to enrolling students in technology-based distance education coursework. (2345).
3487-3491	Record expenditures for the salary and expenses of Professional Development Leadership (2351).
3492-3496	Record expenditures for Instructional Coaches (2352), including salaries and expenses of staff whose primary function is to provide instructional coaching to teachers. This should correspond to EPIMS job code 2330.
3497	Record expenditures for Stipends for Teachers Providing Instructional Coaching (2354). Include stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities.
3501-3505	Record expenditures for Costs for Instructional Staff to Attend Professional Development (2356), including stipends, reimbursements, and registration fees for teachers and instructional support staff (e.g., paraprofessionals) to participate in professional development, both inside and outside the district.
3506-3509	Record expenditures for Outside Professional Development Providers for Instructional Staff (2358) for expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported.
3511-3512	Record expenditures for textbooks (2410) Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities. Report e-textbooks, subscriptions, licenses, etc. in 2455 Instructional Software.

**SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES**

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL		UNDISTRIB- UTED	TOTAL	CITY/TOWN APPRO- PRIATION

**I. GENERAL FUND**

**Librarians and Media Center Directors (2340)**

736	3476	Professional Salaries (01)				0	0	0
737	3477	Clerical Salaries (02)				0	0	0
738	3478	Other Salaries (03)				0	0	0
739	3479	<b>Sub-total</b>				0	0	0

**Distance Learning and Online Coursework (2345) (Including Tuition for Dual Enrollment and SPED Transition Programs)**

741	3481	Contracted Services (04)	0	0	0	0	0	0
742	3482	Supplies and Materials (05)	0	0	0	0	0	0
743	3485	Other Expenses (06)	0	0	0	0	0	0
744	3486	<b>Sub-total</b>	0	0	0	0	0	0

**Professional Development Leadership (2351)**

746	3487	Professional Salaries (01)				0	0	
747	3488	Clerical Salaries (02)				0	0	
748	3489	Other Salaries (03)				0	0	
749	3490	Contracted Services (04)				0	0	
750	3491	Supplies and Materials (05)				0	0	
751	3492	Other Expenses (06)				0	0	
752	3493	<b>Sub-total</b>				0	0	

**Instructional Coaches (2352)**

754	3494	Professional Salaries (01)	0	0	0	0	0	
755	3495	Contracted Services (04)	0	0	0	0	0	
756	3496	Supplies and Materials (05)	0	0	0	0	0	
757	3497	Other Expenses (06)	0	0	0	0	0	
758	3498	<b>Sub-total</b>	0	0	0	0	0	

**Stipends for Teachers Providing Instructional Coaching (2354)**

760	3499	Professional Salaries (01)	0	0	0	0	0	
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**Costs for Instructional Staff to Attend Professional Development (2356)**

762	3501	Professional Salaries (01)	0	0	0	0	0	
763	3502	Other Salaries (03)	0	0	0	0	0	
764	3503	Supplies and Materials (05)	0	0	0	0	0	
765	3504	Other Expenses (06)	0	0	0	0	0	
766	3505	<b>Sub-total</b>	0	0	0	0	0	

**Outside Professional Development Providers for Instructional Staff (2358)**

768	3506	Contracted Services (04)	0	0	0	0	0	
769	3507	Supplies and Materials (05)	0	0	0	0	0	
770	3508	Other Expenses (06)	0	0	0	0	0	
771	3509	<b>Sub-total</b>	0	0	0	0	0	

**Textbooks (2410)**

773	3511	Supplies and Materials (05)	0	0	0	0	0	
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**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART I GENERAL FUND EXPENDITURES (CONTINUED)**

Line Number

3514-3519	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries. INCLUDE CITY OR TOWN COST WHERE THERE IS AN AGREEMENT TO PROVIDE SERVICES ON LINE 3514.
3524-3529	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost. Also includes lease/purchase of equipment used to produce instructional material.
3535	Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators, etc.
3540-3544	Record expenditures for Other Instructional Services (2440) including field trips.
3545-3548	Record expenditures for Instructional Hardware –Student and Staff Devices (computers) (2451) Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.
3549-3552	Record expenditures for Instructional Hardware—All Other (2453) Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.

**SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES**

**I. GENERAL FUND**

1	2	3	4	5	6	7
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL		UNDISTRI- B- UTED	TOTAL	CITY/TOWN APPRO- PRIATION

**Other Instructional Materials (2415)**

775	3514	Contracted Services (04)	0	0	0	0	0	0
776	3515	Supplies and Materials (05)	0	0	0	0	0	0
777	3516	Other Expenses (06)	0	0	0	0	0	0
778	3519	<b>Sub-total</b>	0	0	0	0	0	0

**Instructional Equipment (2420)**

780	3524	Contracted Services (04)	0	0	0	0	0	
781	3525	Supplies and Materials (05)	0	0	0	0	0	
782	3526	Other Expenses (06)	0	0	0	0	0	
783	3529	<b>Sub-total</b>	0	0	0	0	0	

**General Supplies (2430)**

785	3535	Supplies and Materials (05)	0	0	0	0	0	
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**Other Instructional Services (2440)**

787	3540	Other Salaries (03)	0	0	0	0	0	
788	3541	Contracted Services (04)	0	0	0	0	0	
789	3542	Supplies and Materials (05)	0	0	0	0	0	
790	3543	Other Expenses (06)	0	0	0	0	0	
791	3544	<b>Sub-total</b>	0	0	0	0	0	

**Instructional Hardware –Student and Staff Devices (computers) (2451)**

793	3545	Contracted Services (04)	0	0	0	0	0	
794	3546	Supplies and Materials (05)	0	0	0	0	0	
795	3547	Other Expenses (06)	0	0	0	0	0	
796	3548	<b>Sub-total</b>	0	0	0	0	0	

**Instructional Hardware—All Other (2453)**

798	3549	Contracted Services (04)	0	0	0	0	0	
799	3550	Supplies and Materials (05)	0	0	0	0	0	
800	3551	Other Expenses (06)	0	0	0	0	0	
801	3552	<b>Sub-total</b>	0	0	0	0	0	

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART I GENERAL FUND EXPENDITURES (CONTINUED)**

Line Number

3553-3556	Record expenditures for Instructional Software and Other Instructional Materials (2455) Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.
3561-3569	Record salaries and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710).
3571-3579	Record expenditures for the salary, materials and expenses used for testing and assessing students (2720).
3581-3599	Record expenditures for the salaries and expenses for psychological evaluation (2800), counseling, and other services provided by a licensed mental health professional (Psychologist, LICSWs).

**SCHEDULE 3**  
**INSTRUCTIONAL EXPENDITURES**

**I. GENERAL FUND**

**Instructional Software and Other Instructional Materials (2455)**

803	3553	Contracted Services (04)	0	0	0	0	0	0
804	3554	Supplies and Materials (05)	0	0	0	0	0	0
805	3555	Other Expenses (06)	0	0	0	0	0	0
806	3556	<b>Sub-total</b>	0	0	0	0	0	0

**Guidance including Guidance Counselors and Adjustment Counselors (2710)**

808	3561	Professional Salaries (01)	0	0	0	0	0	0
809	3562	Clerical Salaries (02)	0	0	0	0	0	0
810	3563	Other Salaries (03)	0	0	0	0	0	0
811	3564	Contracted Services (04)	0	0	0	0	0	0
812	3565	Supplies and Materials (05)	0	0	0	0	0	0
813	3566	Other Expenses (06)	0	0	0	0	0	0
814	3569	<b>Sub-total</b>	0	0	0	0	0	0

**Testing and Assessment (2720)**

816	3571	Professional Salaries (01)	0	0	0	0	0	0
817	3572	Clerical Salaries (02)	0	0	0	0	0	0
818	3573	Other Salaries (03)	0	0	0	0	0	0
819	3574	Contracted Services (04)	0	0	0	0	0	0
820	3575	Supplies and Materials (05)	0	0	0	0	0	0
821	3576	Other Expenses (06)	0	0	0	0	0	0
822	3579	<b>Sub-total</b>	0	0	0	0	0	0

**Psychological Services (2800)**

824	3581	Professional Salaries (01)	0	0	0	0	0	0
825	3582	Clerical Salaries (02)	0	0	0	0	0	0
826	3583	Other Salaries (03)	0	0	0	0	0	0
827	3584	Contracted Services (04)	0	0	0	0	0	0
828	3585	Supplies and Materials (05)	0	0	0	0	0	0
829	3586	Other Expenses (06)	0	0	0	0	0	0
830	3589	<b>Sub-total</b>	0	0	0	0	0	0
831	3599	<b>TOTAL INSTRUCTIONAL SERVICES</b>	0	0	0	0	0	0

### SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL

#### PART II GRANTS AND OTHER FUNDING SOURCES

##### Column Number

8. Expenditures from Title I (Fund Code 305) from July 1 to June 30
9. Expenditures from IDEA (Fund Code 240) from July 1 to June 30
10. *UPDATED:* Expenditures from DESE administered federal grants from July 1 to June 30. Starting with FY21, districts are required to report ESSER, GEER, and CvRF funded expenditures at the school level. These grants include ESSER I (Fund Code 113), ESSER II (Fund Code 115), ESSER III (Fund Code 119), ESSER Reserve Grants (Fund Codes 108, 114, 149, 414, 432, and 452), GEER (Fund Codes 423, 526, and 576), the CvRF School Reopening Grant (Fund Code 102), and the CvRF RLTE grant (Fund Code 118).
11. Expenditures from federal grants received directly or administered by another state agency from July 1 to June 30
12. *UPDATED:* Expenditures from DESE administered state grants from July 1 to June 30, including State Coronavirus Prevention Fund spending
13. Expenditures from state grants received from state agencies other than DESE from July 1 to June 30
14. Expenditures from the Special Education Reimbursement Fund (Circuit Breaker).
15. Expenditures from grants received from private sources
16. Expenditures from amounts deposited in a revolving account for School Choice or Other Tuition
17. Expenditures from fees, etc.

##### Line Number

3601-3609	Record expenditures for Curriculum Directors and Department Heads (2110) by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels (district and school), and serve in a supervisory capacity. This should correspond to EPIMS job codes 1211 through 1223, 1312 and 1320.
3611-3619	Record expenditures for Curriculum Directors and Department Heads (2120) by program (e.g. Regular Day) and object (e.g. Professional Salaries). Include salaries and expenses of managers responsible for delivery of student instructional programs at all levels and do not serve in a supervisory capacity. This should correspond to EPIMS job codes 1211 through 1223, 1312, and 1320.
3621-3627	Record expenditures for Instructional Technology Leadership and Training (2130) Staff costs for technology leadership and training to integrate technology devices and applications into the curriculum. Includes the cost of the director of technology and instructional technology integration specialists.
3628-3634	Record expenditures salaries and expenses for School Leadership (2210) personnel including principal and school office staff.

**SCHEDULE 3**  
**INSTRUCTIONAL EXPENDITURES**

**II GRANTS AND OTHER FUNDING SOURCES**

8	9	10	11	12	13	14	15	16	17	18
						Revolving and Special Funds				
Title I FC 305	Federal Grants		Other Non- DESE Admin- istered	DESE State Grants Administered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	Total
	IDEA FC 240	Admin- istered								

**Curriculum Directors and Department Heads (Supervisory) (2110)**

841	3601	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
842	3602	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
843	3603	Other Salaries (03)	0	0	0	0	0	0	0	0	0
844	3604	Contracted Services (04)	0	0	0	0	0	0	0	0	0
845	3605	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
846	3606	Other Expenses (06)	0	0	0	0	0	0	0	0	0
847	3609	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

**Curriculum Directors and Department Heads (Non-Supervisory) (2120)**

849	3611	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
850	3612	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
851	3613	Other Salaries (03)	0	0	0	0	0	0	0	0	0
852	3614	Contracted Services (04)	0	0	0	0	0	0	0	0	0
853	3615	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
854	3616	Other Expenses (06)	0	0	0	0	0	0	0	0	0
855	3619	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

**Instructional Technology Leadership and Training (2130)**

857	3621	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
858	3622	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
859	3623	Other Salaries (03)	0	0	0	0	0	0	0	0	0
860	3624	Contracted Services (04)	0	0	0	0	0	0	0	0	0
861	3625	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
862	3626	Other Expenses (06)	0	0	0	0	0	0	0	0	0
863	3627	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

**School Leadership-Building (2210)**

865	3629	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
866	3630	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
867	3631	Other Salaries (03)	0	0	0	0	0	0	0	0	0
868	3632	Contracted Services (04)	0	0	0	0	0	0	0	0	0
869	3633	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
870	3634	Other Expenses (06)	0	0	0	0	0	0	0	0	0
871	3635	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)**

Line Number

3644-3649	Record Administrative Technology and Support – Schools (2250) All administrative technology costs related to running the district's schools (e.g. principal's office), including computers, printers, copiers, and software. Includes replacement supplies (e.g. projector bulbs, power cords, toner, etc.). Expenditures for items over \$5,000 per unit must be reported as a capital (7000) expense.
3650	Record expenditures for salaries of certified teachers, including all in-service days. Include all stipends paid to teachers that relate to providing instruction. Stipends related to non-teaching functions (e.g., athletic coaches or club advisors) should not be included. This should correspond with EPIMS job codes 2305-2310.
3652-3659	Record expenditures for Medical/Therapeutic Services (2320) provided by licensed practitioners, including OT, PT, speech, and vision. Record amounts paid to an Educational Collaborative for therapeutic services provided to district students that ARE NOT enrolled in Collaborative programs.
3662-3665	Record expenditures for Substitutes, Long Term (2324) including substitutes who cover vacant positions or absences for a minimum of 30 days. Include permanent substitutes if they are certified. This should correspond to EPIMS job code 2325.
3667-3669	Record expenditures for Substitutes, Short Term (2325) including substitutes who cover short term absences related to any reason, including allowing teachers to participate in professional development activities.
3673-3675	Record expenditures for Non-Clerical Paraprofessional and Instructional Assistants (2330) hired to assist teachers or specialists in the preparation of instructional materials or classroom instruction.

SCHEDULE 3  
INSTRUCTIONAL EXPENDITURES

II GRANTS AND OTHER FUNDING SOURCES

Administrative Technology and Support – Schools (2250)

8	9	10	11	12	13	14	15	16	17	18
Title I FC 305	Federal Grants IDEA FC 240	Other DESE Admin- istered	Other Non- DESE Admin- istered	DESE State Grants Administered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	Total
3644 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
3645 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
3646 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
3649 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0

Teachers (2305)

3650 Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
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Medical/Therapeutic Services (2320)

3652 Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
3653 Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0
3654 Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
3655 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
3656 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0
3657 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0
3659 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0

Substitutes, Long Term (2324)

3662 Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0
3663 Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
3664 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
3665 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0

Substitutes, Short Term (2325)

3667 Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
3668 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
3669 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0

All Non-Clerical Paraprofessionals/Instructional Assistants (2330)

3673 Other Salaries (03)	0	0	0	0	0	0	0	0	0	0
3674 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0
3675 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0



**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL****PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)**

Line Number

3676-3679	Record expenditures for salaries of Librarians and Media Center Directors (2340).
3681-3686	Record expenditures for Distance Learning and Online Coursework (2345) Costs related to enrolling students in technology-based distance education coursework.
3687-3691	Record expenditures for the salary and expenses for Professional Development Leadership (2351).
3692-3696	Record expenditures for Instructional Coaches (2352), including salaries and expenses of staff whose primary function is to provide instructional coaching to teachers. This should correspond to EPIMS job code 2330.
3697	Record expenditures for Stipends for Teachers Providing Instructional Coaching (2354). Include stipends paid to teachers who act as instructional coaches, master teachers, mentor teachers, or who otherwise deliver in-district professional development, in addition to their primary instructional responsibilities.
3701-3705	Record expenditures for Costs for Instructional Staff to Attend Professional Development (2356), including stipends, reimbursements, and registration fees for teachers and instructional support staff (e.g., paraprofessionals) to participate in professional development, both inside and outside the district.
3706-3709	Record expenditures for Outside Professional Development Providers for Instructional Staff (2358) for expenditures for vendors who provide professional development to instructional staff. PD provided to non-instructional staff should be reported as "contracted services" in the function where that staff's salary is reported.
3711-3712	Record expenditures for Textbooks (2410) Include consumable workbooks, physical materials, and accessories, such as visual media and software provided as an integrated package as well as printed manuals used to support direct instructional activities. Report e-textbooks, subscriptions, licenses, etc. in 2455 Instructional Software.

**SCHEDULE 3**  
**INSTRUCTIONAL EXPENDITURES**

**II GRANTS AND OTHER FUNDING SOURCES**

**Librarians and Media Center Directors (2340)**

	8	9	10	11	11	12	13	14	15	17	18
		Federal Grants	Other DESE	Other Non-DESE Admin-	DESE State Grants			Revolving and Special Funds			
	Title I FC 305	IDEA FC 240	Admin- istered	DESE Admin- istered	State Grants Admin-istered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	Total
3676 Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	0
3677 Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0	0
3678 Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	0
3679 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0

**Distance Learning and Online Coursework (2345) (Including Tuition for Dual Enrollment and SPED Transition Programs)**

3681 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
3682 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
3685 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
3686 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0

**Professional Development Leadership (2351)**

3688 Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	0
3689 Clerical Salaries (02)	0	0	0	0	0	0	0	0	0	0	0
3690 Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	0
3691 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
3692 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
3693 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
3694 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0

**Instructional Coaches (2352)**

3695 Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	0
3696 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
3697 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
3698 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
3699 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0

**Stipends for Teachers Providing Instructional Coaching (2354)**

3700 Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	0
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**Costs for Instructional Staff to Attend Professional Development (2356)**

3701 Professional Salaries (01)	0	0	0	0	0	0	0	0	0	0	0
3702 Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	0
3703 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
3704 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
3705 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0

**Outside Professional Development Providers for Instructional Staff (2358)**

3706 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
3707 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
3708 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
3709 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0

**Textbooks (2410)**

3711 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
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**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)**

Line Number

3714-3719	Record expenditures for Other Instruction Materials (2415) including books and other materials excluding textbooks, for use in school libraries or classroom libraries.
3724-3729	Record expenditures for Instructional Equipment (2420) including vocational equipment and science lab equipment irrespective of unit cost. Also includes lease/purchase of equipment used to produce instructional material.
3735	Record expenditures for general supplies (2430) including paper, pens, crayons, chalk, paint, toner, calculators etc.
3740-3744	Record expenditures for Other Instructional Services (2440) including field trips.
3745-3748	Record expenditures for Instructional Hardware –Student and Staff Devices (computers) (2451) Costs for computers and devices (e.g. tablets, Chromebooks, etc.) used by students and instructional staff. Can include 1-to-1 devices and computer labs.
3749-3752	Record expenditures for Instructional Hardware—All Other (2453) Costs for all other instructional hardware (e.g. peripherals, projection technology, etc.) used in the classroom, computer labs, or library/media center. Include lease/purchase of printers and networked copiers used to create instructional materials, including copier and copier leases of less than \$5,000.

SCHEDULE 3

INSTRUCTIONAL EXPENDITURES

		8	9	10	11	11	12	13	14	15	16	17
			Federal Grants			Other Non-DESE Admin-		Revolving and Special Funds				
		Title I	IDEA	Other DESE Admin-	DESE Admin-	DESE Admin-	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	Total
		FC 305	FC 240	istered	istered	istered						
	<b>II GRANTS AND OTHER FUNDING SOURCES</b>											
	<b>Other Instructional Materials (2415)</b>											
940	3714 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
941	3715 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
942	3716 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
943	3719 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
	<b>Instructional Equipment (2420)</b>											
945	3724 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
946	3725 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
947	3726 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
948	3729 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
	<b>General Supplies (2430)</b>											
950	3735 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
	<b>Other Instructional Services (2440)</b>											
952	3740 Other Salaries (03)	0	0	0	0	0	0	0	0	0	0	0
953	3741 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
954	3742 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
955	3743 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
956	3744 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
	<b>Instructional Hardware –Student and Staff Devices (computers) (2451)</b>											
958	3745 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
959	3746 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
960	3747 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
961	3748 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0
	<b>Instructional Hardware—All Other (2453)</b>											
963	3749 Contracted Services (04)	0	0	0	0	0	0	0	0	0	0	0
964	3750 Supplies and Materials (05)	0	0	0	0	0	0	0	0	0	0	0
965	3751 Other Expenses (06)	0	0	0	0	0	0	0	0	0	0	0
966	3752 <b>Sub-total</b>	0	0	0	0	0	0	0	0	0	0	0

**SCHEDULE 3 INSTRUCTIONAL SERVICE EXPENDITURES (2000) BY SCHOOL**

**PART II GRANTS AND OTHER FUNDING SOURCES (CONTINUED)**

Line Number

3753-3756	Record expenditures for Instructional Software and Other Instructional Materials (2455) Costs for licenses, learning management systems, subscriptions, e-books, physical software copies, etc. Any purchase that includes physical textbooks/media should be reported in 2410 Textbooks. This function includes only those textbook purchases that are entirely electronic.
3761-3769	Record expenditures for the salary and other related expenses of the Director of Guidance, Guidance Counselors, and School Adjustment Counselors (2710).
3771-3779	Record expenditures for the salary, materials, and expenses used for testing and assessing students (2720).
3781-3789	Record expenditures for the salaries and expenses for psychological evaluation, counseling, and other services provided by a licensed mental health professional (Psychologist, LICSWs).

**SCHEDULE 3**  
**INSTRUCTIONAL EXPENDITURES**

**II GRANTS AND OTHER FUNDING SOURCES**

**Instructional Software and Other Instructional Materials (2455)**

	8	9	10	11	11	12	13	14	15	16	17
		Federal Grants	Other DESE	Other Non-	DESE		Revolving and	Special Funds			
	Title I FC 305	IDEA FC 240	Admin- istered	DESE Admin- istered	State Grants Administered	Other	Circuit Breaker	Private Grants & Gifts	Sch Choice & Other Day Tuition	Other Local Receipts	Total
968	3753	Contracted Services (04)	0	0	0	0	0	0	0	0	0
969	3754	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
970	3755	Other Expenses (06)	0	0	0	0	0	0	0	0	0
971	3756	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

**Guidance including Guidance Counselors and Adjustment Counselors (2710)**

973	3761	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
974	3762	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
975	3763	Other Salaries (03)	0	0	0	0	0	0	0	0	0
976	3764	Contracted Services (04)	0	0	0	0	0	0	0	0	0
977	3765	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
978	3766	Other Expenses (06)	0	0	0	0	0	0	0	0	0
975	3769	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

**Testing and Assessment (2720)**

981	3771	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
982	3772	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
983	3773	Other Salaries (03)	0	0	0	0	0	0	0	0	0
984	3774	Contracted Services (04)	0	0	0	0	0	0	0	0	0
985	3775	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
986	3776	Other Expenses (06)	0	0	0	0	0	0	0	0	0
987	3779	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0

**Psychological Services (2800)**

989	3781	Professional Salaries (01)	0	0	0	0	0	0	0	0	0
990	3782	Clerical Salaries (02)	0	0	0	0	0	0	0	0	0
991	3783	Other Salaries (03)	0	0	0	0	0	0	0	0	0
992	3784	Contracted Services (04)	0	0	0	0	0	0	0	0	0
993	3785	Supplies and Materials (05)	0	0	0	0	0	0	0	0	0
994	3786	Other Expenses (06)	0	0	0	0	0	0	0	0	0
995	3789	<b>Sub-total</b>	0	0	0	0	0	0	0	0	0
996	3799	<b>TOTAL INSTRUCTIONAL SERVICES</b>	0	0	0	0	0	0	0	0	0

#### SCHEDULE 4 SPECIAL EDUCATION FUNCTIONAL EXPENDITURES BY PLACEMENT

Schedule 4 is a detailed report of **expenditures from the school committee appropriation, municipal appropriation, or Special Education Reimbursement Fund (Circuit Breaker)**. Circuit Breaker expenditures must be included with school committee and/or city or town appropriations reported under Instructional Services (2000) and/or Payments to Other Districts (9000). Expenditures are recorded according to the special education placement codes in the Student Information Management System (SIMS) elements DOE032 and DOE034. Placement codes DOE034-10, DOE034-20, and DOE034-40 are combined in column 2, while all other placement codes and Screening and Team Evaluation are reported separately.

Line Number

3810-3850

Record expenditures by instructional function for program placements and other expenditure categories. For students enrolled in placement codes DOE034-41, DOE034-50, DOE034-60, DOE034-90 include only those costs associated with annual review functions.

**Schedule 4, line 3860, column 9 must equal Schedule 3, line 3599, column 2 plus line 3799 column 13**

3870

Record only the total local expenditures for special education services to students in non-approved private schools under Public Law 94 142, Section 613, (e.g. screening, team evaluations). DO NOT record federal fund expenditures here.

**Schedule 4, line 3870, column 9 must equal Schedule 1, line 1729, column 2**

3880

Record tuition to other Massachusetts school districts.  
DESE has populated column 7 with any amount assessed for "special education charges" through the cherry sheet and local aid distribution. These charges are for pupils receiving special education services in institutional settings.  
Regional districts should include this amount in column 2 of schedule 1 line 1770 tuition to Massachusetts schools.  
Local districts should include this amount in column 2 of schedule 1 line 2210 tuition to Massachusetts schools.  
If there are other tuition payments to public institutions other than the cherry sheet charge, add the two amounts together.

3885

DESE will record school choice tuition for special education by placement.

3887

DESE will record charter school tuition for special education by placement.

3890-3910

Record tuition to out of state schools, private schools, and collaboratives for special education by placement.

**Schedule 4, line 3920, column 9 must equal Schedule 1, lines 1840 + 2280, column 2 plus Schedule 1, line 3072-3078, column 6**

3930

Record all expenditures for all pupils served from federal and revolving funds (not Circuit Breaker) by placement.  
Only include function code series 2000, 6800, & 9000.

**SCHEDULE 4  
SPECIAL EDUCATION EXPENDITURES  
BY PLACEMENT**

**EXPENDITURES BY SCHOOL COMMITTEE,  
CITY OR TOWN, AND CIRCUIT BREAKER  
Instructional Services(2000)**

1	2	3	4	5	6	7	8	9
3-5 Yr. Olds all placements (doe032- 30 - 48)	Age 6-21 Public School Programs (doe034-10, 20, & 40)	Age 6-21 Public Separate Day School (doe034-41)	Age 6-21 Private Separate Day School (doe034-50)	Age 6-21 Private Residential School (doe034-60)	Age 6-21 Homebound/ Hospital (doe034-70)	Age 6-21 Public Residential Institution (doe034-90)	Screening and Team Evaluation	TOTAL
1006	3810	Supervisory (2100)						0
1007	3815	School Building Leadership (2200)						0
1008	3820	Teaching (2300)						0
1009	3830	Textbooks & Instructional Equipment (2400)						0
1010	3840	Guidance (2700)						0
1011	3850	Psychological (2800)						0
1012	3860	<b>TOTAL INSTRUCTIONAL SERVICES</b>	0	0	0	0	0	0
1013	3870	Non-Public Health Services (6800)						0
<b>Payments to Other Districts (9000)</b>								
1015	3880	Tuition to Mass. Public Schools (9100)				0		0
1016	3885	School Choice Tuition (9110)	0	0	0	0		0
1017	3887	Tuition to Commonwealth Charter Schools (9120)	0					0
1018	3888	Tuition to Horace Mann Charter Schools (9125)						0
1019	3890	Tuition to Out-of-State Schools (9200)						0
1020	3900	Tuition to Private Schools (9300)						0
1021	3910	Tuition to Collaboratives (9400)						0
1022	3920	<b>TOTAL TUITION</b>	0	0	0	0	0	0
1023	3930	<b>GRANTS, REVOLVING FUNDS (Not CB) (2000, 6800, and 9000 only)</b>						0
1024	3950	<b>TOTAL EXPENDITURES</b>	0	0	0	0	0	0



## PUPIL TRANSPORTATION

Schedule 7 is a detailed report of expenditures by the school committee or municipality for the transportation of students to and from school. All expenditures reported by program must have corresponding students reported by head count. Refer to 603 CMR 10.08 and Guidelines Section VIII for specific instructions for reporting both reimbursable and non-reimbursable costs. **Transportation expenditures for English language learner programs should be reported as regular education.**

If any pupil transportation expenditures reported in Schedule 1 lines 1469 or 1950 (Pupil Transportation) or lines 1739 or 2090 (Transportation Non-Public) have been offset by any revenues reported on Schedule 1, line 70 (Transportation Fees) then these expenditures should be reported in full on Schedule 7. The portion of the expenditures offset by the revenues should be included in column 3 and will not be subject to state reimbursement. Any remaining expenditures, not offset by transportation fees, should be included in Schedule 7 in the appropriate line and column and will be subject to reimbursement as long as they meet the regular requirements established by statute and regulation.

Field trips are not to be included on this schedule but are to be reported as other instructional services (2440), object code (05).

Transportation expenditures for non-mandated pupils (pupils in grades 7 through 12 NOT attending a regional school) will be subject to state reimbursement and should be reported in Schedule 7 according to the guidelines and the rule above concerning transportation fees.

Any difference between Schedule 1 and Schedule 7 reported transportation expenditures are addressed on the edit report.

Districts who charge fees and deposit those fees in a revolving fund should charge expenses at least equal to the fees received on Schedule 1 lines 2930 or 3048. **Expenditures from these fees must be reported on line 4320.**

## SCHEDULE 7 PUPIL TRANSPORTATION REIMBURSEMENT

### Column Number

1. Record expenditures for pupils transported once daily at least 1 1/2 miles (in one direction) on municipally or regionally owned school buses and contracted services.  
  
Record expenditures for transporting students **in accordance with an individualized education plan (IEP) to an in district special education program regardless of mileage.**
2. Record expenditures for pupils transported once daily at least 1 1/2 miles (in one direction) on public utility carriers used to carry the general public over franchised routes.  
**In addition, record expenditures for pupils transported to out of district special education program in accordance with an IEP regardless of mileage.**
3. Non-Reimbursable: Record expenditures for transporting pupils less than 1 1/2 miles to and from school for regular or occupational day programs for purposes of educational needs, hazardous conditions, safety and health purposes. Record those expenditures which are not reimbursable for transporting non public school pupils to and from school subject to court decisions. Record all expenditures from fees collected and deposited into the General Fund here. Record all transportation expenditures incurred for transporting school choice and Commonwealth Charter pupils .
4. Record the annual amount of amortization or depreciation of municipally and regionally owned school buses when they are used to transport pupils to and from public schools. Prepare as source documentation the schedule of allowable cost claimed for municipally and regionally owned buses for the fiscal year ended June 30, 2021 prior to recording amount of amortization or depreciation [Guidelines: Section VIII Appendix].
5. Total expenditures from columns 1 through 4.
6. Record the number of pupils (headcount) transported once daily at least 1 1/2 miles (in one direction) on municipally or regionally owned school buses and contracted services. **Record the number of pupils who are transported to in-district programs in accordance with an IEP regardless of mileage.**
7. Record the number of pupils (headcount) transported once daily at least 1 1/2 miles (in one direction) on public utility carriers used to carry the general public over franchised routes, **or students transported to out of district special education programs in accordance with an IEP regardless of mileage.**
8. Non Reimbursable: Record the number of pupils (headcount) transported less than 1 1/2 miles to and from school for regular day and occupational day programs for purposes of educational needs, hazardous conditions, safety and health purposes. Record all transported School Choice pupils.
9. Total students from columns 6 through 8.

**SCHEDULE 7 PUPIL TRANSPORTATION REIMBURSEMENT (CONTINUED)**

Line Number

- 4000-4010 Record expenditures and regular day public pupils, transported within the district (4000) and outside the district (4010). If non-resident school choice pupils are transported they should be recorded on line 4010 **in Column 3 (Non-Reimbursable)**.
- 4020 Record expenditures and regular day pupils transported to approved regular day preschool programs in the public schools.
- 4070-4160 Record expenditures and special education pupils transported to and from special education programs by program placement—**regardless of mileage**. Report data only for those pupils for which services are specified in the student's individualized educational plan. **Please separate expenditures & riders between In-District and Out of District and record the data appropriately**.
- 4190-4200 Record expenditures and public school pupils transported to approved Chapter 74 occupational day programs within the district (4190) and outside the district (4200). NON OPERATING DISTRICTS report expenditures for transporting pupils to out of district Vocational programs on line 4200.
- 4220-4230 Record expenditures and non-public school pupils transported within the district (4220) and outside the district (4230). **DO NOT** include public school students attending a special education placement under an individual education plan (IEP).

SCHEDULE 7

PUPIL TRANSPORTATION REIMBURSEMENT  
FUNCTIONS 3300, 6900

EXPENDITURES (Report Whole Dollars)					RIDERS			
1	2	3	4	5	6	7	8	9
REIMBURSABLE EXPENDITURES FOR PUPILS TRANSPORTED AT LEAST 1 1/2 MILES TO AND FROM SCHOOL		NON-REIM- BURSABLE EXPENDITURES FOR PUPILS TRANSPORTED LESS THAN 1 1/2 MILES FROM SCH	DEPRE- CIATION (See instructions)	TOTAL (Sum of 1 thru 4)	REIMBURSABLE NON-PUBLIC RIDERS TRANSPORTED AT LEAST 1 1/2 MILES TO AND FROM SCHOOL	NON-REIM- BURSABLE REGULAR DAY RIDERS TRANS- PORTED LESS THAN 1 1/2 MILES FROM SCHOOL	TOTAL (Sum of 6 thru 8)	
SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES				SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES		
<b>REGULAR EDUCATION</b>								
4000	Within the District			0				0
4010	Outside the District			0				0
4020	To and from Regular Pre-School			0				0
4040	<b>TOTAL REGULAR EDUCATION</b>	0	0	0	0	0	0	0

	EXPENDITURES FOR SPECIAL EDUCATION PUPILS TRANSPORTED WITHIN THE DISTRICT	EXPENDITURES FOR SPECIAL EDUCATION PUPILS TRANSPORTED OUTSIDE THE DISTRICT		DEPRECIATION (See instructions)	TOTAL EXPENDITURES (Sum of columns 1 thru 4)	SPECIAL EDUCATION RIDERS TRANSPORTED WITHIN THE DISTRICT	SPECIAL EDUCATION RIDERS TRANSPORTED OUTSIDE THE DISTRICT		TOTAL SPECIAL EDUCATION RIDERS (Sum of cols 6 and 7)
<b>SPECIAL EDUCATION</b>									
4070	3-5 yr olds, all placements (doe032)				0				0
4080	age 6-21, public school programs (doe034-10, 20, & 40)				0				0
4110	age 6-21, public separate day school (doe034-41)				0				0
4120	age 6-21, private separate day school (doe034-50)				0				0
4130	age 6-21, private residential school (doe034-60)				0				0
4140	age 6-21, homebound/hospital (doe034-70)				0				0
4150	age 6-21, public residential institutions (doe034-90)				0				0
4160	<b>TOTAL SPECIAL EDUCATION</b>	0	0	0	0	0	0		0

	REIMBURSABLE EXPENDITURES FOR VOCATIONAL PUPILS TRANSPORTED AT LEAST 1 1/2 MILES TO & FROM SCHOOL	NON-REIM- BURSABLE EXPENDITURES FOR VOCATIONAL PUPILS TRANS- PORTED < 1.5 MILES FROM SCH	DEPRE- CIATION (See instructions)	TOTAL (Sum of 1 thru 4)	REIMBURSABLE VOCATIONAL RIDERS TRANSPORTED AT LEAST 1 1/2 MILES TO AND FROM SCHOOL	NON-REIM- BURSABLE VOCATIONAL RIDERS TRANS- PORTED LESS THAN 1 1/2 MILES FROM SCHOOL	TOTAL (Sum of 6 thru 8)
<b>CH 74 VOCATIONAL/TECHNICAL PROGRAMS</b>							
SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES				SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES	
4190	Within the District			0			0
4200	Outside the District			0			0

	REIMBURSABLE EXPENDITURES FOR NON-PUBLIC PUPILS TRANSPORTED AT LEAST 1 1/2 MILES TO & FROM SCHOOL	NON-REIM- BURSABLE EXPENDITURES FOR NON-PUBLIC PUPILS TRANS- PORTED < 1 1/2 MILES FRM SCH	DEPRE- CIATION (See instructions)	TOTAL (Sum of 1 thru 4)	REIMBURSABLE NON-PUBLIC RIDERS TRANSPORTED AT LEAST 1 1/2 MILES TO AND FROM SCHOOL	NON-REIM- BURSABLE NON-PUBLIC RIDERS TRANS- PORTED LESS THAN 1 1/2 MILES FROM SCHOOL	TOTAL (Sum of 6 thru 8)
<b>NON-PUBLIC TRANSPORTATION</b>							
SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES				SCHOOL TRANS VEHICLE	BY PUBLIC UTILITIES	
4220	Within the District			0			0
4230	Outside the District			0			0

**SCHEDULE 7 PUPIL TRANSPORTATION REIMBURSEMENT (CONTINUED)**

- 4250 Record expenditures and public school pupils transported within the district in order to reduce or eliminate racial imbalance and racial isolation **regardless of mileage**. Do NOT report METCO transportation on this line. METCO transportation should be included on line 4320.
- 4260 Record expenditures and pupils transported to approved Day Care Centers under the provisions of Chapter 71, Section 7A as amended by Chapter 767, Acts of 1987.
- 4270 Record expenditures and pupils transported to other school programs (i.e., summer school programs, adult education), **regardless of mileage**.
- 4280 Record all expenditures in column 3, and all students in column 8, for transported to and from school under the school choice program and to Commonwealth Charter Schools **regardless of mileage**.
- 4283,4285 Record expenditures for homeless students transported to and from schools of attendance within or outside the district (**McKinney/Vento**). homeless students are defined in the Guidelines for Student and Financial Reporting published by DESE.
- 4286 Record expenditures for students in foster care transported to schools of attendance from outside of the district.
- 4290 Total of lines 4000 through 4285.
- 4310 Record in column 3 the amount assessed members of the Regional Transit Authority, Massachusetts Bay Transit Authority, and the Greenfield Montague Transit Authority. The best source of this information is the municipal accountant or assessor.
- 4320 ! Record in column 3 expenditures from fees, METCO grants, or other revolving or special funds, for transporting pupils to and from school. (DO NOT REPORT EXPENDITURES FROM FEES IF THOSE FEES ARE DEPOSITED IN THE GENERAL FUND AND REPORTED ON LINE 70). METCO grant expenditures for transportation should also be reported on this line.

**NOTE: EXPENDITURES FROM REVOLVING AND SPECIAL FUNDS SHOULD BE REPORTED ON LINE 4320.**

**SCHEDULE 7 (CONTINUED)**  
**PUPIL TRANSPORTATION REIMBURSEMENT**  
**FUNCTIONS 3300, 6900**

		1	2	3	4	5	6	7	8	9
		PUPILS TRANSPORTED AT LEAST EXPENDITURES FOR 1 1/2 MILES TO & FROM SCHOOL		EXPENDITURES FOR PUPILS TRANSPORTED	DEPRE- CIATION	TOTAL	RIDERS TRANSPORTED AT LEAST 1 1/2 MILES TO AND FROM SCHOOL		RIDERS TRANS- PORTED LESS THAN 1 1/2 MILES FROM SCHOOL	TOTAL
		SCHOOL TRANS	BY PUBLIC	LESS THAN 1 1/2 MILES FRM SCH	(See Instructions)	(Sum of 1 thru 4)	VEHICLE	BY PUBLIC UTILITIES	THAN 1 1/2 MILES FROM SCHOOL	(Sum of 6 thru 8)
	<b>OTHER PROGRAMS</b>									
1077	4250 Racial Imbalance (NOT METCO)					0				0
1078	4260 To and From Day Care Centers					0				0
1079	4270 Other School Programs					0				0
1080	4280 School Choice / Commonwealth Charter Schools					0				0
1081	4283 Homeless Transportation to Outside the District					0				0
1082	4285 Homeless Transportation from Outside the District					0				0
1083	4286 Foster Care Transportation from Outside the District					0				0
1085	4290 <b>TOTALS FOR ALL PROGRAMS</b>	0	0	0	0	0	0	0	0	0
		EXPENDITURES					RIDERS			
1087	4310 <b>PUBLIC TRANSPORTATION ASSESSMENT</b>					0				
1088	4320 <b>PAYMENTS FROM REVOLVING AND SPECIAL FUNDS</b>					0				0

## Schedule 18 Survey

Please answer questions 1-18 as they pertain to your district's current teacher's contract. If your contract has expired, please answer based on the scale being used this year through a memorandum of agreement or evergreen clause. **Enter NA** for any items that do

				Response
1.	What are the effective dates (start and end dates) of your current teacher's contract?	Start (m/d/yy)		
		End (m/d/yy)		
2.	What are the annual negotiated salary increases (% COLA) provided for in your current teacher contract? Provide all relevant years.	FY19		
		FY20		
		FY21		
		FY22		
3.	Please provide the number of <u>lanes</u> in your current teacher salary schedule.	N lanes		
4.	Please provide the number of <u>steps</u> in your current teacher salary schedule.	N steps		
5.	What are the lowest step, step 5, and top step salary amounts (\$/year) for the bachelors, masters, and highest lane in your FY21 teacher salary schedule? Do not include longevity or other credits.	Lowest step	Bachelors	
			Masters	
			Highest	
		Step 5	Bachelors	
			Masters	
			Highest	
		Highest step	Bachelors	
			Masters	
			Highest	
6.	Does your teacher contract include longevity?	Yes/No		
7.	If yes, how many years must a teacher work to be eligible for the first level of longevity?	N years		
8.	How much is the first level of longevity (enter \$ amount or %)?	\$ amount		
		%		
9.	How many years must a teacher work to be eligible for the highest level of longevity?	N years		
10.	How much is the highest level of longevity (enter \$ amount or %)?	\$ amount		
		%		
11.	Please provide the number of days specified in your teacher contract or otherwise in the following categories:	Teacher work year		
		Instructional year		
		Early release		
12.	Please provide the number of early release days for professional development:			
		N sick days		
13.	Please provide the number of sick days, personal days, and max accumulation of sick days provided in your current teacher's contract:	N personal days		
		Max accumulation		
14.	Based on the health insurance plans that are available in your district, what are your district's highest and lowest <u>employer</u> shares for health insurance for active and retired employees?	Employer share: Active employees	Highest %	
			Lowest %	
		Employer share: Retired employees	Highest %	
			Lowest %	
15.	Does your accounting system permit the reporting of all school district expenditures by fund source, object, and function and the reporting of instructional costs by program and school, see <a href="#">603 CMR 10.03 3(a)?</a>	Yes/No		
16.	Does your accounting system include school location codes?	Yes/No		
17.	Does your district use DESE function codes in the coding structure in your accounting software or is a crosswalk needed?			
18.	Do you provide your own self-operated regular or special education transportation?	Yes/No	Regular education	
		Yes/No	Special education	

## SCHEDULE 19 2021-2022 ANNUAL SCHOOL BUDGET

### A.1. APPROPRIATION BY SCHOOL COMMITTEE

Schedule 19 is a report by major program area of the School Committee budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

The information reported on this schedule will be used to determine compliance with Chapter 70 school funding requirements [603 CMR 10.06].

#### Line Number

7010-7310	Record the appropriations of the school committee by function. Line 7030 (Instructional Services) should be recorded for each program area. Also record by program area Pupil Transportation (line 7050), Other Community Services (line 7170), Non Public Transportation (line 7180), Payments to Other Districts (line 7280), School Choice Tuition (line 7285), Tuition to Commonwealth Charter Schools (line 7290), Tuition to Horace Mann Charter Schools (line 7295), Tuition to Out-of-State Schools (line 7300), Tuition to Non-Public Schools (line 7305), Tuition to Collaboratives (line 7310). All others should be recorded as Undistributed.
7140	<u>Note:</u> Rental and lease costs of land, buildings, non-instructional equipment, or other items exceeding the unit costs established in the regulations may only be reported for three years as a 5300 expense. All fourth year lease/purchases meeting this definition must be reported as a 7000 expense. School districts must maintain appropriate documentation to account for these costs [Guidelines: Maintain Appendix A].
7190	Record all appropriations of the school committee for Asset Acquisition and Improvement, including the principal portion of a loan (long term bond or BAN), the cost of a lease/purchase agreement, and all costs directly related to a school construction project. See <i>Guidance for Reporting Revenue and Expenditures for School Construction</i> .
7200-7210	<u>Regional School Districts Only.</u> Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). <u>DO NOT</u> include amounts bonded for extraordinary maintenance. <u>DO NOT</u> include bond anticipation notes (BANS).
7280	For regional districts, DESE has entered cherry sheet projections for FY22 special education charges for pupils in institutional schools in column 2. Add any other special education tuition payments to Mass. public schools to that amount.
7285-7295	DESE has entered cherry sheet projections for FY22 choice and charter tuition, but districts may overwrite the cells as better information becomes available.
7296	DESE has entered projected Charter transportation Tuition (9130), but districts may overwrite the cells as better information becomes available.



SCHEDULE 19

ANNUAL SCHOOL BUDGET  
2021 - 2022

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL		UNDISTRIB- UTED	TOTAL

A.1 APPROPRIATION BY SCHOOL COMMITTEE

1099	7010	Administration(1000)					0
1100	7030	Instruction (2000)					0
1101	7040	Student Services (3100,3200)					0
1102	7060	Food Transportation (3400)					0
1103	7060	Food Service (3400)					0
1104	7070	Student Body Activities (3510,3520)					0
1105	7075	School Security (3600)					0
1106	7080	Operations and Maintenance (4000)					0
1107	7090	Extraordinary Maintenance (4300)					0
1108	7100	Employer Retirement Contributions (5100)					0
1109	7105	Employee Separation Costs (5150)					0
1110	7110	Insurance for Active Employees (5200)					0
1111	7120	Insurance Retired School Employees (5250)					0
1112	7130	Other Non Employee Insurance (5260)					0
1113	7140	Rent (5300)					0
1114	7150	Debt Service-Short Term Interest RAN's (5400)					0
1115	7165	Debt Service-Short Term Interest-BANK (5450)					0
1116	7165	Other Fixed Charges (5500)					0
1117	7165	School Crossing Guards (5550)					0
1118	7170	Other Community Services (6000)					0
1119	7180	Non-Public Transportation (6900)					0
1120	7190	Fixed Assets (7000)					0
1121	7200	Long-Term Debt Retirement/Sch Construction (8100)					0
1122	7210	Long-Term Debt Service/Sch Construction (8200)					0
1123	7270	Long-Term Debt Service/Educ &Other (8400,8600)					0
1124	7280	Tuition to Mass. Schools (9100)					0
1125	7285	School Choice Tuition (9110)	0	0	0		0
1126	7290	Tuition to Commonwealth Charter Schools (9120)	0	0	0		0
1127	7295	Tuition to Horace Mann Charter Schools (9125)					0
1128	7300	Food Transportation Tuition (9130)				0	0
1129	7300	Tuition to Out-of-State Schools (9200)					0
1130	7305	Tuition to Non-Public Schools (9300)					0
1131	7310	Tuition to Collaboratives (9400)					0
1132	7320	TOTAL APPROPRIATION BY SCHOOL COMMITTEE	0	0	0	0	0

0  
0

## SCHEDULE 19 2021-2022 ANNUAL SCHOOL BUDGET

### A.2. APPROPRIATION BY CITY/TOWN

Line Number

7400-7680	<p>Record the estimate of expenditures by the city or town which result in services directly related to the local school district for the fiscal year ending June 30, 2022 by function and major program area.</p> <p><b>DO NOT REPORT DEPOSITS INTO AN OPEB TRUST FUND. Deposits into an OPEB Trust fund are NOT expenditures and will not be considered expenses until the benefits are received by retirees.</b></p> <p>The principal portion of a loan to finance school committee instructional costs should be reported as a school committee expense in the appropriate functional and program category.</p> <p>! If your district used the per pupil administrative cost average method in FY21 to determine the amount in General Administrative Services (7400), check "yes" in the box to the right of the line; otherwise check "no."</p>
7460	<p>Record expenditures for extraordinary maintenance (4300) defined in 603 CMR 10.02. DO NOT report employee salaries in this category. Record these expenditures on line 7450. Expenditures classified as a 4300 account must not exceed the per project dollar limit for extraordinary maintenance of \$150,000 per school, per project.</p>
7510	<p><u>Note:</u> Rental and lease costs of land, buildings, non-instructional equipment, or other items exceeding the unit costs established in the regulations may only be reported for three years as a 5300 expense. All fourth year lease/purchases meeting this definition must be reported as a 7000 expense. School districts must maintain appropriate documentation to account for these costs [Guidelines: Maintain Appendix A].</p>
7560	<p>Record all appropriations of the city or town for Asset Acquisition and Improvement, including the principal portion of a loan (long term bond or BAN), the cost of a lease/purchase agreement, and all costs directly related to a school construction project. See <i>Guidance for Reporting Revenue and Expenditures for School Construction</i>.</p>
7570-7580	<p>Record annual expenditures relating to long term School Construction Debt for principal (8100) and interest (8200). <u>DO NOT</u> include amounts bonded for extraordinary maintenance. <u>DO NOT</u> include bond anticipation notes (BANS). <u>DO NOT</u> include amounts paid to a member regional school district as part of a capital assessment. This information will be reported by the regional school district.</p>
7645	<p>For local districts, DESE has entered cherry sheet projections for FY22 special education charges for pupils in institutional schools in column 2. Add any other special education tuition payments to Mass. Public schools to that amount.</p>
7650-7660	<p>DESE has entered cherry sheet projections for FY22 choice and charter tuition, but districts may overwrite the cells as better information becomes available.</p>
7661	<p>DESE has entered charter transportation tuition (9130), but districts may overwrite the cells as better information becomes available.</p>

SCHEDULE 19

ANNUAL SCHOOL BUDGET  
2021 - 2022

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL

A.2 ESTIMATED EXPENDITURES BY CITY/TOWN

1144	7400	General Administrative Services (1000)					0
1145	7420	Educational Media (2340, 2415)					0
1146	7430	Pupil Support Services (3100,3200)					0
1147	7440	Pupil Transportation (3300)					0
1148	7445	School Security (3600)					0
1149	7450	Operations and Maintenance (4000)					0
1150	7460	Extraordinary Maintenance (4300)					0
1151	7470	Employer Retirement Contributions (5100)					0
1152	7475	Employee Separation Costs (5150)					0
1153	7480	Insurance for Active Employees (5200)					0
1154	7490	Insurance Retired School Employees (5250)					0
1155	7500	Other Non-Employee Insurance (5260)					0
1156	7510	Rent (5300)					0
1157	7515	Debt Service-Short Term Interest RAN's (5400)					0
1158	7520	Debt Service-Short Term Interest-BANS (5450)					0
1159	7530	Other Fixed Charges (5500)					0
1160	7535	School Crossing Guards (5550)					0
1161	7540	Other Community Services (6000)					0
1162	7550	Non-Public Transportation (6900)					0
1163	7560	Fixed Assets (7000)					0
1164	7570	Long-Term Debt Retirement/Sch Construction (8100)					0
1165	7580	Long-Term Debt Service/Sch Construction (8200)					0
1166	7640	Long-Term Debt Service/Educ & Other (8400,8600)					0
1167	7645	Tuition to Mass. Schools (9100)					0
1168	7650	School Choice Tuition (9110)	0	0	0		0
1169	7655	Tuition to Commonwealth Charter Schools (9120)	0	0	0		0
1170	7660	Tuition to Horace Mann Charter Schools (9125)					0
1171	7661	Charter Transportation Tuition (9130)				0	0
1172	7665	Tuition to Out-of-State Schools (9200)					0
1173	7670	Tuition to Non-Public Schools (9300)					0
1174	7675	Tuition to Collaboratives (9400)					0
1175	7680	Regional School Assessments (9500)					0
1176	7690	TOTAL EXPENDITURES BY CITY/TOWN	0	0	0	0	0
1177	7750	TOTAL ESTIMATED EXPENDITURES	0	0	0	0	0

Did your district use the per pupil administrative cost average in determining the amount on line 7400 General Administrative Services? Please insert an "X" in either Yes or No.

☐ YES ☐ NO

## SCHEDULE 19 2021-2022 ESTIMATED REVENUE GENERAL FUND

Schedule 19 shall include by major program area the estimates of revenues for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

### B. ESTIMATED REVENUE FROM LOCAL SOURCES GENERAL FUND ONLY

Anticipated revenues should be reported by specific accounts (e.g. tuition, fees, rental). Report only funds expected to be received during FY22.

Line Number

7800	This line shall be completed by regional school districts only and must reflect the total assessments approved by member cities and towns for FY22.  <b>Schedule 19, line 7800, column 7 must equal Schedule 19, line 8270, column 6.</b>
7810	This line should be completed by regional school districts only and reflect the total excess and deficiency funds appropriated to FY22 spending by the regional school district.
7820-7840	Record by major program area the revenue to be received as tuition payments for tuitioned-in pupils. Do not include monies deposited to tuition revolving funds.
7850	Record revenues to be received from all transportation fees (e.g. to and from school, activity trips, field trips).
7860	Earnings on investments will apply only to regional districts.
7870	Record rental fees to be received for the use of school buildings.
7880	Record only general fund revenues. Record other local revenues such as vending machine receipts, etc. Do not include school choice, Massachusetts School Building Authority, foundation reserve or grant monies. Do not include special fund receipts such as gate receipts for athletics or over the counter receipts for food services. To the extent known, distribute these revenues to the major program area. Record the remaining revenue in column 6 as Undistributed.
7890	Record the receipt of medical care and assistance reimbursements for medically necessary services authorized by MGL Ch. 44, Sec. 72.
7900	Record the estimated cash value of non-revenue receipts.

SCHEDULE 19

ANNUAL SCHOOL BUDGET

2021 - 2022

B. ESTIMATED REVENUES-GENERAL FUND

1	2	3	4	5	6
REGULAR DAY	SPECIAL EDUCATION	CH 74 VOC- ATIONAL/ TECHNICAL	OTHER PROGRAMS	UNDISTRIB- UTED	TOTAL
7800	REVENUES FROM LOCAL SOURCES FY22				0
7810	Excess & Deficiency Fund Approp				0
7820	Tuition From Individuals				0
7830	Tuition From Other Districts in Comm.				0
7840	Tuition From Districts in Other States				0
7850	Transportation Fees				0
7860	Earnings on Investments				0
7870	Rental of School Facilities				0
7880	Other General Fund Revenue				0
7890	Medical Care and Assistance				0
7900	Non Revenue Receipts				0
7910	TOTAL REVENUE FROM LOCAL SOURCES	0	0	0	0

## SCHEDULE 19 2021 - 2022 ANNUAL SCHOOL BUDGET

### C. ESTIMATED ASSESSMENTS RECEIVED FROM MEMBER TOWNS OR CITIES OF REGIONAL SCHOOL DISTRICTS

This section is to be completed by regional school districts only. It is a report of the distribution of the anticipated revenues reported in Schedule 19 (line 7800, column 5) by member city or town and by type (i.e. minimum local contribution, additional local contribution, transportation and other expenditures, and capital and debt indebtedness payments). There is no breakdown by program in this schedule. In completing this schedule, do not report anticipated receipts from a member town of an amount greater than the town has appropriated to the regional school district on the date of this report. Any supplemental appropriation by member towns after this date must be reported by filing an amendment to this schedule [603 CMR10.03(8)(a)].

#### Column Number

1. The city/town code for each member city or town of the regional school district.
2. Record revenues anticipated during the fiscal year ending June 30, 2022 for the minimum local contribution required under Chapter 70 from each member listed in column 1.
- \*3. Record revenues anticipated during the fiscal year ending June 30, 2022 for categories included in Chapter 70 in excess of the minimum local contribution from each member listed in column 1.
- \*4. Record revenues anticipated during the fiscal year June 30, 2022 for transportation and for categories not included in Chapter 70 from each member listed in column 1.
- \*5. Record revenues anticipated during the fiscal year ending June 30, 2022 for capital and debt service assessments from each member listed in column 1.
6. Total of columns 2, 3, 4, and 5.
7. Record in column 7 the total amount approved by each member town. This amount may differ from column 6, if the member town voted an amount higher or lower than the assessment determined in the approved budget voted in accordance with MGL Ch. 71, Sec. B.
- \*8. Record in column 8 the amount reported on line 7810, the amount of excess and deficiency funds allocated to FY22 spending.

#### Line Number

8270 Total of lines 8000 through 8260, columns 2 through 8.

\*Columns 3, 4, 5 and 8, are recorded for each member according to the regional school regional agreement method for prorating costs.

Please indicate in one of the boxes to the right of the schedule, the method used by the regional school committee in calculating member town's assessments for the current school year.

C. 2021 - 2022 REGIONAL SCHOOL DISTRICTS'

APPROVED BUDGETS

MEMBER CITY/TOWN CODE AND NAME

1	2	3	4	5	6	7	8
MEMBER CITY/TOWN CODE	MINIMUM LOCAL CON- TRIBUTION	ADDITIONAL LOCAL CON- TRIBUTION	TRANSP & OTHER EXP- ENDITURES	CAPITAL & DEBT EXP- ENDITURES	TOTAL	ASSESSMENT APPROVED BY MEMBER TOWNS	BUDGETED EXCESS AND DEFICIENCY
8000					0		
8010					0		
8020					0		
8030					0		
8040					0		
8050					0		
8060					0		
8070					0		
8080					0		
8090					0		
8100					0		
8110					0		
8120					0		
8130					0		
8140					0		
8150					0		
8160					0		
8170					0		
8180					0		
8190					0		
8200					0		
8210					0		
8220					0		
8230					0		
8240					0		
8250					0		
8260					0		
8270	TOTAL ASSESSMENTS RECEIVED FROM MEMBERS	0	0	0	0	0	0

Please mark  
with an "X"  
assessment  
method used  
for FY22.

(Check only one)

statutory ☐

alternative ☐

## Schedule 20: Non-Instructional Grant Expenditures

Schedule 20 is a new schedule for reporting non-instructional grant spending. Please report all non-instructional spending from Title I, IDEA, ESSER, GEER, CvRF, other DESE administered federal grants, direct federal grants, State Coronavirus Prevention Funds, DESE administered state grants, and other state grants by function code. These expenditures are summarized in Schedule 1.C.2.

**All grant expenditures should be reported based on a July 1 to June 30 fiscal year.** Amounts pre-populated by DESE in the revenue section reflect grant draw downs over the same period. Detail supporting pre-populated amounts can be found at the End of Year Report section of our website. It is expected that local officials will verify the amounts received grant-by-grant before submitting their report.

### Column

1. Report expenditures for Title I (Fund Code 305) from July 1 to June 30
2. Report expenditures for IDEA (Fund Code 240) from July 1 to June 30
3. Report expenditures for ESSER I (Fund Code 113) from July 1 to June 30
4. Report expenditures for ESSER II (Fund Code 115) from July 1 to June 30
5. Report expenditures for ESSER III (Fund Code 119) from July 1 to June 30
6. Report expenditures from ESSER SEA Reserve Grants (Fund Codes 108, 114, 149, 414, 432, and 452) from July 1 to June 30
7. Report expenditures from GEER funded grants (Fund Codes 423, 526, and 576) from July 1 to June 30
8. Report expenditures from the CvRF School Reopening Grant (Fund Code 102) and CvRF school nutrition funds from July 1 to June 30
9. Report expenditures from the CvRF RLTE Grant (Fund Code 118) from July 1 to June 30
10. Report expenditures from Other DESE Administered Federal Grants from July 1 to June 30
11. Record expenditures from all other federal grants received directly from the federal government from July 1 to June 30. Spending from municipal CvRF funds and Federal Impact Aid is also reported in this column.
12. Report expenditures from the State Coronavirus Prevention Fund Program from July 1 to June 30
13. Report expenditures from all other DESE administered state grants from July 1 to June 30
14. Report expenditures from all other state grants not distributed through DESE from July 1 to June 30



**Schedule 20: Non-Instructional Grant Expenditure:**

Row	Line	Description	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
			FEDERAL GRANTS										STATE GRANTS				Total Grant Expenditures
			Title I FC 305	IDEA FC 240	ESSER I FC 113	ESSER II FC 115	ESSER III FC 119	ESSER SEA Reserve Grants	GEER Funded Grants	CvRF FC 102 and school nutrition	CvRF RLTE FC 118	Other DESE Administered Federal Grants	Other Federal Grants	State Coronavirus Prevention Fund	DESE Administered State Grants	Other State Grants	
16	4801	School Committee (1110)															0
17	4802	Superintendent (1210)															0
18	4803	Assistant Superintendents (1220)															0
19	4804	Other District-Wide Administration (1230)															0
20	4805	Business and Finance (1410)															0
21	4806	Human Resources and Benefits (1420)															0
22	4807	Legal Service For School Committee (1430)															0
23	4808	Legal Settlements (1435)															0
24	4809	Administrative Technology—Districtwide (1450)															0
25	4910	Attendance and Parent Liaison Services (3100)															0
26	4920	Medical/Health Services (3200)															0
27	4930	Transportation Services (3300)															0
28	4940	Food Services (3400)															0
29	4950	Athletics (3510)															0
30	4960	Other Student Body Activities (3520)															0
31	4965	School Security (3600)															0
32	4971	Custodial Services (4110)															0
33	4972	Heating of Buildings (4120)															0
34	4973	Utility Services (4130)															0
35	4974	Maintenance of Grounds (4210)															0
36	4975	Maintenance of Buildings (4220)															0
37	4976	Building Security System (4225)															0
38	4977	Maintenance of Equipment (4230)															0
39	4980	Extraordinary Maintenance (4300)															0
40	4982	Technology Infrastructure, Maintenance, and Support—Salaries (4400)															0
41	4984	Technology Infrastructure, Maintenance, and Support—All Other (4450)															0
42	4991	Employer Retirement Contributions (5100)															0
43	4992	Employee Separation Costs (5150)															0
44	4993	Insurance for Active Employees (5200)															0
45	4994	Insurance for Retired School Employees (5250)															0
46	4995	Other Non-Employee Insurance (5260)															0
47	5012	Rental Lease of Equipment (5300)															0

**Schedule 20: Non-Instructional Grant Expenditure:**

Row															
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	FEDERAL GRANTS										STATE GRANTS				Total Grant Expenditures
	Title I FC 305	IDEA FC 240	ESSER I FC 113	ESSER II FC 115	ESSER III FC 119	ESSER SEA Reserve Grants	GEER Funded Grants	CvRF FC 102 and school nutrition	CvRF RLTE FC118	Other DESE Administered Federal Grants	Other Federal Grants	State Coronavirus Prevention Fund	DESE Administered State Grants	Other State Grants	
48	5014	Rental Lease of Buildings (5350)													0
49	5022	Short Term Interest RAN's (5400)													0
50	5024	Short Term Interest BAN'S (5450)													0
51	5026	Other Fixed Charges (5500)													0
52	5028	School Crossing Guards (5550)													0
53	5030	Indirect Cost Transfers													0
54	5042	Civic Activities And Community Services (6200)													0
55	5044	Recreation Services (6300)													0
56	5046	Health Services to Non-Public Schools (6800)													0
57	5048	Transportation To Non-Public Schools (6900)													0
58	5052	Purchase of Land & Buildings (7100, 7200)													0
59	5054	Equipment (7300, 7400)													0
60	5056	Capital Technology (7350)													0
61	5058	Motor Vehicles (7500, 7600)													0
62	5062	Debt Retirement/Sch Construction (8100)													0
63	5064	Debt Service/Sch Construction (8200)													0
64	5066	Debt Service/Educ. & Other (8400, 8600)													0
65	5072	Tuition to Mass. Public Schools (9100)													0
66	5075	Tuition to Horace Mann Charter Schools (9125)													0
67	5076	Tuition to Out-of-State Schools (9200)													0
68	5077	Tuition to Non-Public Schools (9300)													0
69	5078	Tuition to Collaboratives (9400)													0
70	5080	TOTAL GRANT & SPECIAL FUND EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0

**EXPENDITURE SUMMARY FY21**  
**ALL FUND TYPES**

	1	2	3	4	5	6	7	8	9	10	11
	SCH COMM APPROP- RIATIONS	CITY/TOWN APPROP- RIATIONS	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS & GIFTS	SCH CHOICE & OTHER TUITION	ATHLETIC FUND	SCHOOL NUTRITION	OTHER LOCAL RECEIPTS	TOTAL
1240	8300	School Committee (1110)	0	0	0	0	0	0	0	0	0
1241	8305	Superintendent (1210)	0	0	0	0	0	0	0	0	0
1242	8310	Assistant Superintendents (1220)	0	0	0	0	0	0	0	0	0
1243	8315	Other District-Wide Administration (1230)	0	0	0	0	0	0	0	0	0
1244	8320	Business and Finance (1410)	0	0	0	0	0	0	0	0	0
1245	8325	Human Resources and Benefits (1420)	0	0	0	0	0	0	0	0	0
1246	8330	Legal Service For School Committee (1430)	0	0	0	0	0	0	0	0	0
1247	8335	Legal Settlements (1435)	0	0	0	0	0	0	0	0	0
1248	8340	Administrative Technology-Districtwide (1450)	0	0	0	0	0	0	0	0	0
1249	8345	Curriculum Directors and Dept. Heads (Supervisory) (2110)	0	0	0	0	0	0	0	0	0
1250	8350	Curriculum Directors and Dept. Heads (Non-Supervisory) (2120)	0	0	0	0	0	0	0	0	0
1251	8355	Instructional Technology Leadership and Training (2130)	0	0	0	0	0	0	0	0	0
1252	8360	School Leadership-Building (2210)	0	0	0	0	0	0	0	0	0
1253	8365	Administrative Technology and Support - Schools (2250)	0	0	0	0	0	0	0	0	0
1254	8370	Teachers, Classroom (2305)	0	0	0	0	0	0	0	0	0
1255	8385	Medical/ Therapeutic Services (2320)	0	0	0	0	0	0	0	0	0
1256	8391	Substitutes, Long Term (2324)	0	0	0	0	0	0	0	0	0
1257	8392	Substitutes, Short Term (2325)	0	0	0	0	0	0	0	0	0
1258	8395	Non-Clerical Paraprofs./Instructional Assistants (2330)	0	0	0	0	0	0	0	0	0
1259	8400	Librarians and Media Center Directors (2340)	0	0	0	0	0	0	0	0	0
1260	8401	Distance Learning and Online Coursework (2345)	0	0	0	0	0	0	0	0	0
1261	8405	Professional Development Leadership (2351)	0	0	0	0	0	0	0	0	0
1262	8409	Instructional Coaches (2352)	0	0	0	0	0	0	0	0	0
1263	8413	Stipends for Instructional Coaching (2354)	0	0	0	0	0	0	0	0	0
1264	8417	Staff Costs to Attend Prof. Development (2356)	0	0	0	0	0	0	0	0	0
1265	8421	Outside Prof. Development Providers (2358)	0	0	0	0	0	0	0	0	0
1266	8425	Textbooks (2410)	0	0	0	0	0	0	0	0	0
1267	8430	Other Instructional Materials (2415)	0	0	0	0	0	0	0	0	0
1268	8435	Instructional Equipment (2420)	0	0	0	0	0	0	0	0	0
1269	8440	General Supplies (2430)	0	0	0	0	0	0	0	0	0
1270	8445	Other Instructional Services (2440)	0	0	0	0	0	0	0	0	0
1271	8450	Instructional Hardware -Student and Staff Devices (computers) (2451)	0	0	0	0	0	0	0	0	0
1272	8455	Instructional Hardware-All Other (2453)	0	0	0	0	0	0	0	0	0
1273	8460	Instructional Software and Other Instructional Materials (2455)	0	0	0	0	0	0	0	0	0
1274	8465	Guidance Counselors and Adjustment Counselors (2710)	0	0	0	0	0	0	0	0	0
1275	8470	Testing and Assessment (2720)	0	0	0	0	0	0	0	0	0
1276	8475	Psychological Services (2800)	0	0	0	0	0	0	0	0	0
1277	8480	<b>TOTAL INSTRUCTION (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EXPENDITURE SUMMARY FY21**  
**ALL FUND TYPES**

		1	2	3	4	5	6	7	8	9	10	11
		SCH COMM APPROP- RIATIONS	CITY/TOWN APPROP- RIATIONS	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS & GIFTS	SCH CHOICE & OTHER TUITION	ATHLETIC FUND	SCHOOL NUTRITION	OTHER LOCAL RECEIPTS	TOTAL
1278	8485 Attendance and Parent Liaison Services (3100)	0		0	0	0	0	0	0	0	0	0
1279	8490 Medical/Health Services (3200)	0	0	0	0	0	0	0	0	0	0	0
1280	8495 Transportation Services (3300)	0	0	0	0	0	0	0	0	0	0	0
1281	8500 Food Services (3400)	0		0	0	0	0	0	0	0	0	0
1282	8505 Athletics (3510)	0		0	0	0	0	0	0	0	0	0
1283	8510 Other Student Body Activities (3520)	0		0	0	0	0	0	0	0	0	0
1284	8515 School Security (3600)	0	0	0	0	0	0	0	0	0	0	0
1285	8520 Custodial Services (4110)	0	0	0	0	0	0	0	0	0	0	0
1286	8525 Heating of Buildings (4120)	0	0	0	0	0	0	0	0	0	0	0
1287	8530 Utility Services (4130)	0	0	0	0	0	0	0	0	0	0	0
1288	8535 Maintenance of Grounds (4210)	0	0	0	0	0	0	0	0	0	0	0
1289	8540 Maintenance of Buildings (4220)	0	0	0	0	0	0	0	0	0	0	0
1290	8545 Building Security System (4225)	0	0	0	0	0	0	0	0	0	0	0
1291	8550 Maintenance of Equipment (4230)	0	0	0	0	0	0	0	0	0	0	0
1292	8555 Extraordinary Maintenance (4300)	0	0	0	0	0	0	0	0	0	0	0
1293	8560 Technology Infrastructure, Maintenance, and Support—Salaries (4400)	0	0	0	0	0	0	0	0	0	0	0
1294	8565 Technology Infrastructure, Maintenance, and Support—All Other (4450)	0	0	0	0	0	0	0	0	0	0	0
1295	8570 Employer Retirement Contributions (5100)	0	0	0	0	0	0	0	0	0	0	0
1296	8572 Employee Separation Costs (5150)	0	0	0	0	0	0	0	0	0	0	0
1297	8575 Insurance for Active Employees (5200)	0	0	0	0	0	0	0	0	0	0	0
1298	8580 Insurance for Retired School Employees (5250)	0	0	0	0	0	0	0	0	0	0	0
1299	8585 Other Non-Employee Insurance (5260)	0	0	0	0	0	0	0	0	0	0	0
1300	8590 Rental Lease of Equipment (5300)	0	0	0	0	0	0	0	0	0	0	0
1301	8595 Rental Lease of Buildings (5350)	0	0	0	0	0	0	0	0	0	0	0
1302	8600 Short Term Interest RAN's (5400)	0	0	0	0	0	0	0	0	0	0	0
1303	8605 Short Term Interest BAN'S (5450)	0	0	0	0	0	0	0	0	0	0	0
1304	8610 Other Fixed Charges (5500)	0	0	0	0	0	0	0	0	0	0	0
1305	8612 School Crossing Guards (5550)	0	0	0	0	0	0	0	0	0	0	0
1306	8615 Indirect Cost Transfers			0	0	0	0	0	0	0	0	0
1307	8620 Civic Activities (6200)	0		0	0	0	0	0	0	0	0	0
1308	8625 Recreation Services (6300)	0		0	0	0	0	0	0	0	0	0
1309	8630 Health Services to Non-Public Schools (6800)	0	0	0	0	0	0	0	0	0	0	0
1310	8635 Transportation To Non-Public Schools (6900)	0	0	0	0	0	0	0	0	0	0	0

**EXPENDITURE SUMMARY FY21**  
**ALL FUND TYPES**

		1	2	3	4	5	6	7	8	9	10	11
		SCH COMM APPROP- RIATIONS	CITY/TOWN APPROP- RIATIONS	FEDERAL GRANTS	STATE GRANTS	CIRCUIT BREAKER	PRIVATE GRANTS & GIFTS	SCH CHOICE & OTHER TUITION	ATHLETIC FUND	SCHOOL NUTRITION	OTHER LOCAL RECEIPTS	TOTAL
1311	8640	Purchase of Land & Buildings (7100, 7200)	0	0	0	0	0	0	0	0	0	0
1312	8645	Equipment (7300, 7400)	0	0	0	0	0	0	0	0	0	0
1313	8650	Capital Technology (7350)	0	0	0	0	0	0	0	0	0	0
1314	8655	Motor Vehicles (7500, 7600)	0	0	0	0	0	0	0	0	0	0
1315	8660	Debt Retirement/Sch Construction (8100)	0	0	0	0	0		0	0	0	0
1316	8665	Debt Service/Sch Construction (8200)	0	0	0	0	0		0	0	0	0
1317	8670	Debt Service/Educ. & Other (8400, 8600)	0	0	0	0	0		0	0	0	0
1318	8675	Tuition to Mass. Public Schools (9100)	0	0	0	0	0	0	0	0	0	0
1319	8680	School Choice Tuition (9110)	0	0								0
1320	8685	Tuition to Commonwealth Charter Schools (9120)	0	0								0
1321	8690	Tuition to Horace Mann Charter Schools (9125)	0	0	0	0	0	0	0	0	0	0
1322	8691	Charter Transportation Tuition (9130)	0	0	0	0	0	0	0	0	0	0
Schedule 20 includes non-instructional grant spending for the prior fiscal year												
1323	8695	Tuition to Out-of-State Schools (9200)	0	0	0	0	0	0	0	0	0	0
1324	8700	Tuition to Non-Public Schools (9300)	0	0	0	0	0	0	0	0	0	0
1325	8705	Tuition to Collaboratives (9400)	0	0	0	0	0	0	0	0	0	0
1326	8710	Regional School Assessment (9500)		0								0
1327	8715	<b>TOTAL EXPENDITURES, ALL FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**FY21 NET SCHOOL SPENDING**

The FY21 school committee expenditures from Schedule 1 will be automatically populated into the worksheet.

The FY21 school revenues will be entered in cell C24 by DESE. These revenues were submitted in Schedule 19 of the FY19 End of Year Report.

The FY21 city or town expenditures from Schedule 1 will be automatically populated from Schedule 1 for Employee Benefits (5100), Employee Separation Costs (5150), Insurance (5200), Retired Employee Insurance (5250), Short Term Interest RAN's (5400) and Tuition (9000).

The FY21 city or town expenditures will be entered by DESE for Administration (1000), Instruction (2000), Attendance-Health (3100, 3200), Maintenance (4000), and Rentals (5300). These amounts were submitted on Schedule 19 of the FY20 End of Year Report.

If the original budget for FY93 in Schedule 19 of the FY92 End of Year Report included estimated expenditures for Insurance for Retired School Employees (5250), an 'X' appears in cell J12. Only school districts that included these costs as part of the FY93 budgeted net school spending will be allowed to include them in the actual FY21 and budgeted FY22 net school spending.

The required FY21 net school spending amount will be recorded by DESE. Any FY20 required carry-over into FY21 will also appear.

For further information on the carry-over, refer to 603 CMR 10.06.

Please review the FY21 and FY22 net school spending tables to be sure that you have accurately measured your district's compliance with the expenditure provisions of Chapter 70.

	FY21 Net School Spending	School Committee	City or Town		Total
10	1. Administration (1000)	0	0		
11					
12					
13	4. Food Services (3400)	0			
14	5. Athletics/Student Activities/ Security (3500,3600)	0	0		
15	6. Maintenance (4000)	0	0		
16	7. Employee Benefits (5100)	0	0		
17	8. Insurance (5200)	0	0		
18	9. Retired Employee Insurance (5250)	0	0		
19	10. Rentals (5300)	0	0		
20	11. Short Term Interest RAN's (5400)	0	0		
21	12. Tuition (9000)	0	0		
22	13. Total School Spending (1 through 12)	0	0		
23	14. School Revenues				
24					
25	14a) FY21 School Revenues				0
26		0	0		0
27	14c) Subtotal, School Revenues (14a+14b)				0
28	15. Net School Spending (13 - 14c)	0	0		0
29	16. FY21 Required Net School Spending				0
30	17. FY20 Carry-Over Into FY21				0
31	18. Total FY21 Requirement (16 + 17)				0
32	19. Unexpended Net School Spending (18 - 15)				0
33	20. Percent Unexpended (19 / 16)				0.00%
34	21. FY21 Carry-Over (19 or 5% of 16 or 0 if 17 > 0)				0
35	22. Penalty (19 - 21)				0

## FY22 NET SCHOOL SPENDING

The following worksheet compares the Fiscal Year 2022 Net School Spending Requirement with the budgeted information provided on Schedule 19. DESE has entered the required FY22 net school spending, which match the aid and spending requirements signed by the Governor.

Under the school finance regulations, the district's total net school spending expenditures shall be reduced by the school district's or municipality's general fund receipts for tuition received for students attending the district's schools, earnings on investments by the school district, rental fees for the use of school district facilities, insurance reimbursements for the services provided to students in the district's schools, and any other general fund revenues generated by the school district available to support current year operating expenses [603 CMR 10.06].

To determine compliance with the FY22 net school spending requirement, DESE's latest estimates of FY22 charter school reimbursements (net of charter facilities aid) that are deposited in the general fund of the city or town will be included in cell D55.

Cherry sheet estimates for charter and choice tuition have been included in districts' tuition line. However, when net school spending is calculated in the fall, winter and spring, DESE will use its most current estimates (based upon fall enrollment and actual tuition rates) for charter and choice tuition and reimbursements.

For districts that in the past were not allowed to count retired teacher health insurance toward meeting their net school spending requirement, Section 260 of the Acts of 2016 provided a four-year phase-in toward counting that cost. Districts that voted to accept that provision, will see **75 percent** of the Schedule 19 budgeted amount for that cost on line 31 of their FY22 Budgeted Net School Spending report.



	FY22 Budgeted Net School Spending	School Committee	City or Town	Total
40	23. Administration (1000)	0	0	0
41	24. Instruction (2000)	0	0	0
42	25. Attendance-Health (3100, 3200)	0	0	0
43	26. Food Services (3400)	0	0	0
44	27. Athletics/Student Activities/ Security (3500,3600)	0	0	0
45	28. Maintenance (4000)	0	0	0
46	29. Employee Benefits (5100)	0	0	0
47	30. Insurance (5200)	0	0	0
48	31. Retired Employee Insurance (5250)	0	0	0
49	32. Rentals (5300)	0	0	0
50	33. Short Term Interest RAN's (5400)	0	0	0
51	34. Tuition (9000)	0	0	0
52	35. Total School Spending (23 through 34)	0	0	0
53	36. Revenues			
54		0		0
55	36a) FY22 Budgeted School Revenues			0
56	36b) Projected FY22 Charter Reimbursement (Local Districts)	0		0
57	36c) Subtotal, Net School Spending Revenues (36a+36b)			
58	37. Net School Spending (35 - 36c)	0	0	0
59	38. FY22 Required Net School Spending			
60	39. Carry-Over Into FY22 (21)			0
61	40. Total FY22 Requirement (38 + 39)			0
62	41. Deficiency (40 - 37)			0

### **Schedule 1 A - Revenues**

**Schedule 1 - IIA School Committee Expenditures**

Superintendent (1210) (line 729, col 6)

Other District-Wide Administration (1230) (line 76)Human Resources and Benefits (1420) (line 809, col 6)Legal Settlements (1435) (line 849, col 6)

Attendance and Parent Liaison Services (3100) (line 1420, col 1)

Medical/Health Services (3200) (line 1449, col 6)Food Services (3400) (line 1489, col 6)Other Student Activities (3520) (line 1529, col 6)Employer Retirement Contributions (5100) (line 166)Employee Separation Costs (5150) (line 1669, col 6)Insurance for Retired School Employees (5250) (line 1672, CCOther Non-Employee Insurance (5260) (line 1674, col 6)Rental/Lease Buildings (5350) (line 1682, col 6)Short-Term Interest RAN's (5400) (line 1683, col 6)Other Fixed Charges (5500) (line 1685, col 6)Debt Retirement/Sch Construction (8100) (lineDebt Service/Sch Construction (8200) (line 1752, col 6)Tuition to Mass. Public Schools (9100) (line 1770, col 6)Tuition to Commonwealth Charter Schools (0100) (line 4)Tuition to Horace Mann Charter Schools (9125) (line 1795, col 6)Tuition to Out-of-State Schools (9200) (line 1800, col 6)Tuition to Collaboratives (9400) (line 1820, col 6)Total School Committee Expenditures (line 1850)[illegible][illegible]

Comparison of Selected Data Items Reported in FY19 through FY21 (continued)

	FY19	FY20	FY21	Change FY20-FY21	Please review and correct any reporting errors	Select OK if the reported data is correct
<b><u>Schedule 1 - IIB City and Town Expenditures</u></b>						
113 Extraordinary Maintenance (4300) (line 1990, col 6)	0	0	0	0.00%		
114 Employer Retirement Contributions (5100) (line 2000, col 6)	0	0	0	0.00%		
115 Employee Separation Costs (5150) (line 2007, col 6)	0	0	0	0.00%		
116 Insurance for Active Employees (5200) (line 2010, col 6)	0	0	0	0.00%		
117 Insurance for Retired School Employees (5250) (line 2020, col 6)	0	0	0	0.00%		
118 Other Non-Employee Insurance (5260) (line 2030, col 6)	0	0	0	0.00%		
119 Short-Term Interest RAN's (5400) (line 2060, col 6)	0	0	0	0.00%		
120 Short-Term Interest - BAN's (5450) (line 2065, col 6)	0	0	0	0.00%		
121 Other Fixed Charges (5500) (line 2070, col 6)	0	0	0	0.00%		
122 Purchase of Land and Buildings (7100, 7200) (line 2100, col 6)	0	0	0	0.00%		
123 Long-Term Debt Retirement/Sch Construction (8100) (line 2130, col 6)	0	0	0	0.00%		
124 Long-Term Debt Service/Sch Construction (8200) (line 2140, col 6)	0	0	0	0.00%		
125 Long-Term Debt Service/Educ. & Other (8400, 8600) (line 2200, col 6)	0	0	0	0.00%		
126 Tuition to Mass. Public Schools (9100) (line 2210, col 6)	0	0	0	0.00%		
127 School Choice Tuition (9110) (line 2220, col 6)	0	0	0	0.00%		
128 Tuition to Commonwealth Charter Schools (9120) (line 2230, col 6)	0	0	0	0.00%		
129 Tuition to Horace Mann Charter Schools (9125) (line 2235, col 6)	0	0	0	0.00%		
130 Charter Transportation Tuition (9130) (line 2236, col 6)			0	0.00%		
131 Tuition to Out-of-State Schools (9200) (line 2240, col 6)	0	0	0	0.00%		
132 Tuition to Non-Public Schools (9300) (line 2250, col 6)	0	0	0	0.00%		
133 Tuition to Collaboratives (9400) (line 2260, col 6)	0	0	0	0.00%		
134 Regional School Assessment (9500) (line 2270, col 6)	0	0	0	0.00%		
135 Total Expenditures by City or Town (line 2290, col 6)	0	0	0	0.00%		
<b><u>Schedule C2 Expenditures From Grants &amp; Special Funds</u></b>						
137 Total, DESE Administered Federal Grants (line 3080, cols 1, 2, 3)	0	0	0	0.00%		
138 Total, Other Federal Grants (line 3080, col 4)	0	0	0	0.00%		
139 Total, DESE Administered State Grants (line 3080, col 5)	0	0	0	0.00%		
140 Total, Other State Grants (line 3080, col 6)	0	0	0	0.00%		
141 Total, Circuit Breaker (line 3080, col 7)	0	0	0	0.00%		
142 Total, Private Grants and Gifts (line 3080, col 8)	0	0	0	0.00%		
143 Total, School Choice and Other Day Tuition (line 3080, col 9)	0	0	0	0.00%		
144 Total, Athletics and Other Student Activities (line 3080, col 10)	0	0	0	0.00%		
145 Total, School Lunch (line 3080, col 11)	0	0	0	0.00%		
146 Total, Other Local Receipts (line 3080, col 12)	0	0	0	0.00%		
<b><u>Schedule 2 Assessments Received From Members</u></b>						
148 Total Assessments Received from Members (line 3370, col 6)	0	0	0	0.00%		

Comparison of Selected Data Items Reported in FY19 through FY21 (continued)

	FY19	FY20	FY21	Change FY20-FY21	Please review and correct any reporting errors	Select OK if the reported data is correct
<b><u>Schedule 3 Instruction Expenditures, School Committee</u></b>						
153 Curriculum Directors (Supervisory) (2110) (line 3409, col 6)	0	0	0	0.00%		
154 Department Heads (Non-Supervisory) (2120) (line 3419, col 6)	0	0	0	0.00%		
155 Instructional Technology Leadership and Training (2130) (line 3427, col 6)	0	0	0	0.00%		
156 School Leadership-Building (2210) (line 3434, col 6)	0	0	0	0.00%		
157 Administrative Technology and Support – Schools (2250) (line 3449, col 6)	0	0	0	0.00%		
158 Teachers (2305) (line 3450, col 6)	0	0	0	0.00%		
159 Medical/Therapeutic Services (2320) (line 3459, col 6)	0	0	0	0.00%		
160 Substitutes, Long Term (2324) (line 3465, col 6)	0	0	0	0.00%		
161 Substitutes, Short Term (2325) (line 3469, col 6)	0	0	0	0.00%		
162 Non-Clerical Paraprofs./Instructional Assistants (2330) (line 3475, col 6)	0	0	0	0.00%		
163 Librarians and Media Center Directors (2340) (line 3479, col 6)	0	0	0	0.00%		
164 Distance Learning and Online Coursework (2345) (line 3486, col 6)	0	0	0	0.00%		
165 Professional Development Leadership (2351) (line 3493, col 6)	0	0	0	0.00%		
166 Instructional Coaches (2352) (line 3498, col 6)	0	0	0	0.00%		
167 Stipends for Teachers Providing Instructional Coaching (2354) (line 3499, col 6)	0	0	0	0.00%		
168 Costs for Instructional Staff to Attend Prof. Dev. (2356) (line 3505, col 6)	0	0	0	0.00%		
169 Outside Professional Development for Instructional Staff (2358) (line 3509, col 6)	0	0	0	0.00%		
170 Textbooks (2410) (line 3511, col 6)	0	0	0	0.00%		
171 Other Instructional Materials (2415) (line 3519, col 6)	0	0	0	0.00%		
172 Instructional Equipment (2420) (line 3529, col 6)	0	0	0	0.00%		
173 General Supplies (2430) (line 3535, col 6)	0	0	0	0.00%		
174 Other Instructional Services (2440) (line 3544, col 6)	0	0	0	0.00%		
175 Instructional Hardware –Student and Staff Devices (computers) (2451) (line 3548, col 6)	0	0	0	0.00%		
176 Instructional Hardware—All Other (2453) (line 3552, col 6)	0	0	0	0.00%		
177 Instructional Software and Other Instructional Materials (2455) (line 3556, col 6)	0	0	0	0.00%		
178 Guidance Counselors and Adjustment Counselors (2710) (line 3569, col 6)	0	0	0	0.00%		
179 Testing and Assessment (2720) (line 3579, col 6)	0	0	0	0.00%		
180 Psychological Services (2800) (line 3589, col 6)	0	0	0	0.00%		
181 Total Instruction (2000) (line 3599, col 6)	0	0	0	0.00%		
<b><u>Schedule 7 Pupil Transportation</u></b>						
183 Outside the District Vocational-Technical (line 4200, col 5)	0	0	0	0.00%		
184 Total Expenditures and Depreciation (line 4290, col 5)	0	0	0	0.00%		
185 Total Pupils Transported (line 4290, col 9)	0	0	0	0.00%		

Comparison of Selected Data Items Reported in FY19 through FY21 (continued)

Schedule 19 Annual School Budget 2019, 2020 and 2021

	FY19 EOY (FY20 Sch 19)	FY20 EOY (FY21 Sch 19)	FY21 EOY (FY22 Sch 19)	Change FY21 Sch 19 to FY22 Sch 19	Please review and correct any reporting errors	Select OK if the reported data is correct
<b><u>Estimated Expenditures by School Committee</u></b>						
191 Administration (1000) (line 7010, col 6)	0	0	0	0.00%		
192 Instruction (2000) (line 7030, col 6)	0	0	0	0.00%		
193 Pupil Transportation (3300) (line 7050, col 6)	0	0	0	0.00%		
194 Operations and Maintenance (4000) (line 7080, col 6)	0	0	0	0.00%		
195 Extraordinary Maintenance (4300) (line 7090, col 6)	0	0	0	0.00%		
196 Employer Retirement Contributions (5100) (line 7100, col 6)	0	0	0	0.00%		
197 Employee Separation Costs (5150) (line 7105, col 6)	0	0	0	0.00%		
198 Insurance for Active Employees (5200) (line 7110, col 6)	0	0	0	0.00%		
199 Insurance for Retired School Employees (5250) (line 7120, col 6)	0	0	0	0.00%		
200 Other Non-Employee Insurance (5260) (line 7130, col 6)	0	0	0	0.00%		
201 Rent (5300) (line 7140, col 6)	0	0	0	0.00%		
202 Debt Service - Short-Term Interest RAN's (5400) (line 7150, col 6)	0	0	0	0.00%		
203 Short Term Interest-BAN's (5450) (line 7155, col 6)	0	0	0	0.00%		
204 Other Fixed Charges (5500) (line 7160, col 6)	0	0	0	0.00%		
205 Fixed Assets (7000) (line 7190, col 6)	0	0	0	0.00%		
206 Long-Term Debt Retirement/Sch Construction (8100) (line 7200, col 6)	0	0	0	0.00%		
207 Long-Term Debt Service/Sch Construction (8200) (line 7210, col 6)	0	0	0	0.00%		
208 Long-Term Debt Service/Educ. and Other (8400, 8600) (line 7270, col 6)	0	0	0	0.00%		
209 Tuition to Mass. Public Schools (9100) (line 7280, col 6)	0	0	0	0.00%		
210 School Choice Tuition (9110) (line 7285, col 6)	0	0	0	0.00%		
211 Tuition to Commonwealth Charter Schools (9120) (line 7290, col 6)	0	0	0	0.00%		
212 Tuition to Horace Mann Charter Schools (9125) (line 7295, col 6)	0	0	0	0.00%		
213 Charter Transportation Tuition (9130) (line 7296, col 6)	0	0	0	0.00%		
214 Tuition to Out-of-State Schools (9200) (line 7300, col 6)	0	0	0	0.00%		
215 Tuition to Non-Public Schools (9300) (line 7305, col 6)	0	0	0	0.00%		
216 Tuition to Collaboratives (9400) (line 7310, col 6)	0	0	0	0.00%		
217 Total Appropriation by School Committee (line 7320, col 6)	0	0	0	0.00%		

Comparison of Selected Data Items Reported in FY19 through FY21 (continued)

Schedule 19 Annual School Budget 2019, 2020 and 2021

	FY19 EOY (FY20 Sch 19)	FY20 EOY (FY21 Sch 19)	FY21 EOY (FY22 Sch 19)	Change FY21 Sch 19 to FY22 Sch 19	Please review and correct any reporting errors	Select OK if the reported data is correct
<b><u>Estimated Expenditures by City/Town</u></b>						
223 General Administrative Services (1000) (line 7400, col 6)	0	0	0	0.00%		
224 Educational Media (2340, 2415) (line 7420, col 6)	0	0	0	0.00%		
225 Pupil Transportation (3300) (line 7440, col 6)	0	0	0	0.00%		
226 Operations and Maintenance (4000) (line 7450, col 6)	0	0	0	0.00%		
227 Extraordinary Maintenance (4300) (line 7460, col 6)	0	0	0	0.00%		
228 Employer Retirement Contributions (5100) (line 7470, col 6)	0	0	0	0.00%		
229 Employee Separation Costs (5150) (line 7475, col 6)	0	0	0	0.00%		
230 Insurance for Active Employees (5200) (line 7480, col 6)	0	0	0	0.00%		
231 Insurance for Retired School Employees (5250) (line 7490), col 6)	0	0	0	0.00%		
232 Other Non-Employee Insurance (5260) (line 7500, col 6)	0	0	0	0.00%		
233 Debt Service - Short-Term Interest RAN's (5400) (line 7515, col 6)	0	0	0	0.00%		
234 Short Term Interest-BAN's (5450) (line 7520, col 6)	0	0	0	0.00%		
235 Fixed Assets (7000) (line 7560, col 6)	0	0	0	0.00%		
236 Long-Term Debt Retirement/Sch Construction (8100) (line 7570, col 6)	0	0	0	0.00%		
237 Long-Term Debt Service/Sch Construction (8200) (line 7580, col 6)	0	0	0	0.00%		
238 Long-Term Debt Service/Educ. and Other (8400, 8600) (line 7640, col 6)	0	0	0	0.00%		
239 Tuition to Mass. Public Schools (9100) (line 7645, col 6)	0	0	0	0.00%		
240 School Choice Tuition (9110) (line 7650, col 6)	0	0	0	0.00%		
241 Tuition to Commonwealth Charter Schools (9120) (line 7655, col 6)	0	0	0	0.00%		
242 Tuition to Horace Mann Charter Schools (9125) (line 7660, col 6)	0	0	0	0.00%		
243 Charter Transportation Tuition (9130) (line 7661, col 6)	0	0	0	0.00%		
244 Tuition to Out-of-State Schools (9200) (line 7665, col 6)	0	0	0	0.00%		
245 Tuition to Non-Public Schools (9300) (line 7670, col 6)	0	0	0	0.00%		
246 Tuition to Collaboratives (9400) (line 7675, col 6)	0	0	0	0.00%		
247 Regional School Assessments (9500) (line 7680, col 6)	0	0	0	0.00%		
248 Total Expenditures by City/Town (line 7690, col 6)	0	0	0	0.00%		
<b><u>B. Estimated Revenues From Local Sources</u></b>						
250 Total Revenue From Local Sources (line 7910, col 6)	0	0	0	0.00%		
<b><u>C. Regional School Districts' Approved Budgets</u></b>						
253 Total Assessments Received From Members (line 8270, col 6)	0	0	0	0.00%		
<b><u>D. Average Teacher Salary FY19 through FY21</u></b>						
256 Total Teacher Salaries	0	0	0	0.00%		
257 N of FTE Teachers	0.0	0.0	0.0	0.00%		
258 Average Teacher Salary	0	0	0	0.00%		
<b><u>E. Title I Maintenance of Effort</u></b>						
261 Total Expenditures (If FY21 is < 90% of FY20, MOE is not met)	0	0	0	0.00%		
<b><u>F. IDEA Maintenance of Effort</u></b>						
264 Total Expenditures (If FY21 is < 100% of FY20, MOE is not met)	0	0	0	0.00%		

## Excess Cost Calculator 34 CFR §300.16

### Introduction

Local educational agencies (districts) receiving a federal grant under the Individuals with Disabilities Education Act (IDEA) Part B sections 611 (Fund Code 240) and 619 (Fund Code 262) funds are required to follow certain requirements when accepting the federal IDEA funds; one requirement is the calculation and use of IDEA Part B section 611 and 619 funds for excess costs.

### Definition

Excess costs are those costs for the education of elementary school or secondary school students with disabilities that are in excess of the aggregated average annual per -pupil expenditure in a district during the preceding school year. A district must spend at least a minimum average amount on the education of elementary school or secondary school children with disabilities, calculated separately, before (or concurrently with, see note below) IDEA Part B section 611 and 619 funds can be used to pay for the excess costs of providing special education and related services.

### Compliance

Excess cost must be calculated by the beginning of each school year to determine the minimum amount an LEA must spend for the education of students with disabilities before they use IDEA Part B section 611 and 619 funds. The district must maintain accurate records and meet the excess cost requirements by: calculating average cost per student for elementary and secondary school students separately (see note below re: distinguishing elementary and secondary expenses), spending at least the minimum average amount per student with a disability before (or concurrently with, see note below) using IDEA Part B section 611 and 619 funds, and ensure that the excess costs are specific to special education needs and allowable under IDEA Part B section 611 and 619 grant requirements. If a district determines that they will not or have not met the excess cost requirements, they must notify the Massachusetts Department Elementary and Secondary Education (DESE) and will be subject to repayment of IDEA Part B section 611 and 619 federal funds. The district should maintain all supporting documentation for its calculation of excess cost for future follow up by the Audit and Compliance unit.

Note: The United States Department of Education, Office of Special Education Programs (OSEP) has determined that the LEA does not need to expend the aggregated average per pupil expenditure prior to expending its IDEA Part B section 611 and 619 funds; as long as the LEA expends at least the required amount by the end of the school year, it can expend IDEA Part B section 611 and 619 funds concurrently with its general educational funds.  
See OSEP: Letter to Kennedy and OSEP: Letter to Plagata-Neubauer.

### Exceptions

If no local or state funds are available for non-disabled children ages 3-5 and 18-21, then the excess cost requirement does not apply to students with disabilities in those age ranges. The district must however comply with the non-supplanting and other requirements for providing the education and services to those students with disabilities.

### Calculating Excess Cost

DESE has created the Excess Cost Calculator (below) for district to use to calculate the minimum amount of funds to be spent in FY21 for elementary and secondary school students before (or concurrently with) using IDEA Part B section 611 and 619 funds.

Federal Guidance: Excess Cost Requirements: 34 CFR 300.16; Use of Amounts: 34 CFR 300.202(a)(b); Excess Costs Calculation: 34 CFR Appendix A to Part 300; Office of Special Education Programs (OSEP): Letter to Kennedy and Letter to Plagata-Neubauer.

### Helpful Links

[Letter to Kennedy](#)

[Letter to Plagata-Neubauer](#)

### Helpful Links

[34 CFR 300.16](#)

[34 CFR 300.202\(a\)\(b\)](#)

[34 CFR Appendix A to Part 300](#)

### Distinguishing elementary and secondary students

The calculator should be completed with requested expenditure and enrollment information for all students in grades K-12 ( **not** pre-kindergarten), divided into elementary and secondary categories.

Massachusetts student learning time regulations define an **elementary school** as a school providing instruction to grades 1 through 5, 6, 7, or 8, and, where so designated by a school committee prior to the commencement of a school year, may also include a middle school or other intermediate level school providing instruction to grades 5 through 8 or any combination thereof.

A **secondary school** is defined as a school providing instruction to grades 6 through 12, or any combination of those grades, except where a school committee, prior to the commencement of the school year, has designated a middle or other intermediate level school providing instruction to grades 5 through 8, or any combination thereof, as an elementary school.

**Within these definitions (and including kindergarten as elementary), your district has some flexibility to distinguish elementary from secondary students, as long as the categories are reasonable and consistent across schools and from year to year.** For example, your district may include all expenditures for students in grades K-6 in elementary and those for students in grades 7-12 in the elementary category, as long as this is consistent for all students in those grades regardless of which school they attend. Please indicate below how your district has defined each group by grade.

### Allocating expenditures between elementary and secondary students

- Districts should use actual expenditure information to separate elementary from secondary expenses (most districts -- it is not permissible to lump all school system expenditures and pro-rate based solely on elementary and secondary enrollment.
- While all K-12 expenditures should be included in these calculations, a district's expenditures for purposes outside of K-12 should not be included (i.e., adult education or preschool).
- When expenditures represent staff or services to both elementary and secondary students, work assignments should be used to allocate costs as accurately as possible.
- Where separating or distinguishing an expenditure between elementary and secondary students cannot be achieved as described above, the district may determine a reasonable method of allocation, which should be memorialized and retained for audit purposes.

<b>Elementary students</b> (Example: Grades K to 5)	Grades ____ to ____	<b>Secondary Students</b> (Example: Grades 6 to 12)	Grades ____ to ____
--	---------------------	--	---------------------

Excess Cost Calculation		
	Elementary	Secondary
	Grades __X__ to __X__	Grades __X__ to __X__
A. Total Expenditures from all sources		
B. Total Capital Outlay and Debt Services		
C. Total IDEA, Part B Expenditures		*
D. Total Title I, Part A Expenditures		**
E. Total Title III, Parts A & B Expenditures		
F. State/Local funds for students with disabilities		
G. State/Local funds for Title I and Title III programs		
Total Debt and Expenditures (Lines B-G)	\$0.00	\$0.00
Total Expenditures from all sources minus Total Debt and Expenditures	\$0.00	\$0.00
H. Total Enrollment Elementary or Secondary Students (October 2020 SIMS)		
Average Annual Expenditure per Student		
I. Estimated Students with an IEP in 2021-2022 school year		
J. Minimum annual aggregate expenditure to be spent on the education of students with disabilities in FY22 before using IDEA Part B funds		

EOYR Validation Check
Ties to EOYR
Ties to EOYR
Ties to EOYR
Please review at the district level
Ties to EOYR
Please review at the district level
Please refer to promises on the DESE website to tie back your K-12 enrollment data

#### Excess Cost Calculation Instructions

IDEA funds must only be used to pay the excess costs of providing special education and related services to children with disabilities. 34 CFR § 300.202(a)(2). 34 CFR § 300.16 defines the term to mean costs that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary or secondary school student as may be appropriate. Each district is required to complete separate calculations for elementary schools and secondary schools.

#### Elementary and Secondary Calculations

**Complete once for Elementary Students and once for Secondary Students**

If final audited expense or enrollment information for FY21 is not available at the time you are submitting this application, you may use preliminary or estimated amounts, which will be subject to updating as final information becomes available.

- A. Total Expenditures from all sources: Enter the total elementary or secondary expenditures for the previous fiscal year (FY21) for ALL elementary or secondary students from ALL sources (local, state, and federal).
- B. Total Capital Outlay and Debt Services: Enter the amount spent for capital outlay or debt services in FY21.
- C. Total IDEA, Part B Expenditures: Enter the total amount of federal IDEA special education grant-funded expenditures in the FY21.
- D. Total Title I, Part A Expenditures: Enter the total amount of federal ESEA Title I, part A grant-funded expenditures in the FY21.
- E. Total Title III, Parts A and B Expenditures: Enter the total amount of federal ESEA Title III, parts A & B for Limited English Proficient students grant-funded expenditures in the FY21.
- F. State/Local funds for students with disabilities: Enter the total state and local funds for special education the District received in FY21 (including, but not limited to: spending from "circuit breaker" reimbursements or any state grant programs for special education.)
- G. State/Local funds for Title I and Title III programming: Enter the total state and local funds for programs developed under the ESEA, Title I, Part A and Title III, Parts A & B the District expended in the FY21. (For example any allowable expenditures for low income, neglected, LEP or migrant students such as salaries/fringes for core instructional staff, tutoring services, parent transportation, licenses for software or curriculum used by school - Plato or Renaissance Learning membership are examples of allowable licenses).
- H. Total Enrollment: Enter the total enrollment of ALL elementary or secondary students, including students with disabilities in the 2020-2021 school year (October 2020 SIMS).
- I. Students with an IEP: Enter the total number of elementary or secondary students with IEPs in the 2021-2022 school year.
- J. Minimum aggregate educational expenditures for FY22 for students with disabilities: This amount must be spent for the education of students with disabilities before (or concurrently with) IDEA Part B funds during the FY22 school year. Districts should monitor this spending and, if an LEA determines that it will not or has not met the excess cost requirements at any point, it must notify the Massachusetts Department Elementary and Secondary Education (DESE). Failure to meet minimum spending requirements will be subject to repayment of IDEA Part B section 611 and 619 federal funds.



## EOYR-EPIMS Crosswalk

August 2021

The EOYR-EPIMS crosswalk is a resource to help districts assign staff to functional categories, align EOYR and EPIMS reporting, and improve the comparability of EOYR data. This crosswalk is a guide to support reporting that districts can move to adopt over time. In the future, ESE plans to work to align the guidance between the EOYR and EPIMS and to add validations to the EOYR to improve data quality.

If the district pro-rates an employee's time across more than one job in EPIMS, their salary reported in the EOYR should be likewise pro-rated.

EOYR Func Code	Function Name	EPIMS Job Code	Job Name
1110	School Committee	<i>Not reported in EPIMS</i>	
1210	Superintendent	1200	Superintendent of Schools/Charter School Leader/Collaborative Director
1220	Assistant Superintendents	1201	Assistant/Associate/Vice Superintendents
1230	Other District-Wide Administration	1205	Other District Wide Administrators
1410	Business and Finance	1202	School Business Official
1420	Human Resources and Benefits	1208	Human Resources Director
1430	Legal Service for School Committee	<i>Not reported in EPIMS</i>	
1435	Legal Settlements	<i>Not reported in EPIMS</i>	
2110	Curriculum Directors and Department Heads (Supervisory)	1211	Supervisor/Director of Pupil Personnel
2120	Curriculum Directors and Department Heads (Non-Supervisory)	1212	Special Education Administrator
		1213	Supervisor/Director/Coordinator: Arts
		1214	Supervisor/Director/Coordinator of Assessment
		1215	Supervisor/Director/Coordinator of Curriculum
		1216	Supervisor/Director/Coordinator: English Language Learner
		1217	Supervisor/Director/Coordinator: English
		1218	Supervisor/Director/Coordinator: Foreign Language
		1219	Supervisor/Director/Coordinator: History/Social Studies
		1221	Supervisor/Director/Coordinator: Mathematics
		1222	Supervisor/Director/Coordinator: Reading
		1223	Supervisor/Director/Coordinator: Science
		1312	School Special Education Administrator
		1320	Other School Administrator/Coordinator
2130	Instructional Technology Leadership and Training	1224	Supervisor/Director/Coordinator: Technology
2210	School Leadership	1305	Principal/Headmaster/Headmistress/Head of School
		1310	Deputy/Associate/Vice/Assistant Principal
2250	Administrative Technology and Support – Schools	1224	Supervisor/Director/Coordinator: Technology
		6140	Information Services & Technical Support
2305	Teachers, Classroom	2305	Teacher
		2306	Co-Teacher
		2307	Virtual Course Teacher
		2310	Teacher – support content instruction

EOYR Func Code	Function Name	EPIMS Job Code	Job Name
2320	Medical/Therapeutic Services	3326	Recreation and Therapeutic Recreation Specialists
		3327	Rehabilitation Counselor
		3411	Audiologist
		3421	Occupational Therapist
		3431	Physical Therapist
		3441	Orientation and Mobility Instructor (Peripatologist)
		3451	Speech Pathologist
		3461	Other Related Special Education Staff
2324	Substitutes, Long Term	2325	Long Term Substitute Teacher
2325	Substitutes, Short Term	Not reported in EPIMS	
2330	Paraprofessionals	3323	Tutor
		3324	Educational Interpreters
		4100	Paraprofessional
2340	Librarians/Media Center Directors	1220	Supervisor/Director/Coordinator: Library/Media
		3330	Librarians and Media Center Directors
2345	Distance Learning and Online Coursework	2307	Virtual Course Teacher
		2308	Virtual Course Co-Teacher
2351	Professional Development Leadership	1225	Supervisor/Director/Coordinator of Professional Development
2352	Instructional Coaches	2330	Instructional Coach
2354	Stipends for Teachers Providing Instructional Coaching	Not reported in EPIMS	
2356	Stipends for Teachers to Attend Professional Development	Not reported in EPIMS	
2358	Outside Professional Development Providers	Not reported in EPIMS	
2410	Textbooks	Not reported in EPIMS	
2415	Other Instructional Matls (Libraries)	Not reported in EPIMS	
2420	Instructional Equipment	Not reported in EPIMS	
2430	General Classroom Supplies	Not reported in EPIMS	
2440	Other Instructional Services	3340	Junior ROTC Instructor
2451	Instructional Hardware – Student and Staff Devices (computers)	Not reported in EPIMS	
2453	Instructional Hardware – All Other	Not reported in EPIMS	
2455	Instructional Software and Other Instructional Materials	Not reported in EPIMS	
2710	Guidance including Guidance Counselors and Adjustment Counselors	1210	Supervisor/Director of Guidance
		3328	Work Study Coordinator
		3329	Guidance Counselor
		3333	Pathways Coordinator
		3350	School Adjustment Counselor – Non-Special Education
		3351	School Adjustment Counselor – Special Education
2720	Testing and Assessment	3325	Diagnostic and Evaluation Staff
2800	Psychological Services	3360	School Psychologist – Non-Special Education
		3361	School Psychologist – Special Education
		3370	School Social Worker – Non-Special Education
		3371	School Social Worker – Special Education
3100	Attendance and Parent Liaison Services	3332	Family Engagement Coordinator
3200	Medical/Health Services	1226	School Nurse Leader (SNL)
		5010	Physician
		5015	Psychiatrist
		5020	School Nurse – Non-Special Education
		5021	School Nurse – Special Education
3300	Transportation Services	Not reported in EPIMS	
3400	Food Services	Not reported in EPIMS	
3510	Athletics	Not reported in EPIMS	

EOYR Func Code	Function Name	EPIMS Job Code	Job Name
3520	Other Student Activities	Not reported in EPIMS	
3600	School Security	3331	School Resource Officer
4110	Custodial Services	Not reported in EPIMS	
4120	Heating of Buildings	Not reported in EPIMS	
4130	Utility Services	Not reported in EPIMS	
4210	Maintenance of Grounds	Not reported in EPIMS	
4220	Maintenance of Buildings	Not reported in EPIMS	
4225	Building Security System	Not reported in EPIMS	
4230	Maintenance of Equipment	Not reported in EPIMS	
4300	Extraordinary Maintenance	Not reported in EPIMS	
4400	Technology Infrastructure, Maintenance, and Support—Salaries	1224	Supervisor/Director/Coordinator: Technology
		6140	Information Services & Technical Support
4450	Technology Infrastructure, Maintenance, and Support—All Other	Not reported in EPIMS	
5100	Employer Retirement Contributions	Not reported in EPIMS	
5150	Employee Separation Costs	Not reported in EPIMS	
5200	Insurance for Active Employees	Not reported in EPIMS	
5250	Insurance for Retired School Employees	Not reported in EPIMS	
5260	Other Non-Employee Insurance	Not reported in EPIMS	
5300	Rental Lease of Equipment	Not reported in EPIMS	
5350	Rental Lease of Buildings	Not reported in EPIMS	
5400	Short Term Interest RANs	Not reported in EPIMS	
5450	Short Term Interest BANs	Not reported in EPIMS	
5500	Other Fixed Charges	Not reported in EPIMS	
5550	School Crossing Guards	Not reported in EPIMS	
5990	Indirect Cost Transfers	Not reported in EPIMS	
6200	Civic Activities	Not reported in EPIMS	
6300	Recreation Services	Not reported in EPIMS	
6800	Health Services to Non-Public Schools	Not reported in EPIMS	
6900	Transportation to Non-Public Schools	Not reported in EPIMS	
6910	Non-public transportation in-district	Not reported in EPIMS	
6920	Non-public transportation out-of-district	Not reported in EPIMS	
7100	Purchase of Land and Buildings (7100, 7200)	Not reported in EPIMS	
7200	Purchase of Land and Buildings (7100, 7200)	Not reported in EPIMS	
7300	Equipment (7300, 7400)	Not reported in EPIMS	
7350	Capital Technology	Not reported in EPIMS	
7400	Equipment (7300, 7400)	Not reported in EPIMS	
7500	Motor Vehicles (7500, 7600)	Not reported in EPIMS	
7600	Motor Vehicles (7500, 7600)	Not reported in EPIMS	
8100	Debt Retirement/School Construction	Not reported in EPIMS	
8200	Debt Service/School Construction	Not reported in EPIMS	
8400	Debt Service/Educ and Other (8400, 8600)	Not reported in EPIMS	
8600	Debt Service/Educ and Other (8400, 8600)	Not reported in EPIMS	
9100	Tuition to Mass. Schools	Not reported in EPIMS	
9110	Tuition for School Choice	Not reported in EPIMS	
9120	Tuition to Commonwealth Charter Schools	Not reported in EPIMS	
9125	Tuition to Horace Mann Charter Schools	Not reported in EPIMS	
9200	Tuition to Out-of-State Schools	Not reported in EPIMS	
9300	Tuition to Non-Public Schools	Not reported in EPIMS	
9400	Tuition to Collaboratives	Not reported in EPIMS	
9500	Regional School Assessment	Not reported in EPIMS	
9600	Out-of-district Transportation	Not reported in EPIMS	